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National Education Association

DATASEARCH

Estimates of School Statistics

1985-86

As Provided by the State Departments of Education

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CONTENTS

Foreword 3

Technical Notes 4

Highlights: 1984-85 and 1985-86 Estimates 6

Selected Summary of Estimates Data for 1985-86 7

GENERAL ADMINISTRATION 9

Basic Administrative Units

PUPILS 11

Fall Enrollment in Public Schools / Average Daily Membership / Average Daily Attendance / High School Graduates

INSTRUCTIONAL STAFF 15

Total Instructional Staff / Classroom Teachers / Instructional Staff Salaries / Classroom Teachers' Salaries

REVENUES 20

Revenue Receipts

EXPENDITURES 23

Total Expenditures / Current Expenditures / Current Expenditure per Pupil in ADA / Current Expenditure per Pupil in ADM /Capital Outlay / Interest on School Debt

NOTES TO ALL TABLES 28

STATE DEPARTMENT OF EDUCATION FOOTNOTES 30

TABLES

1. Estimated Number of Basic Administrative Units—Public Elementary and Secondary Schools, 1984-85 (Revised) and 1985-86 31
2. Estimated Fall Enrollment in Public Elementary and Secondary Day Schools, 1984-85 (Revised) and 1985-86 32
3. Estimated ADM and ADA in Public Elementary and Secondary Day Schools and Number of Public High School Graduates, 1984-85 (Revised) 33
4. Estimated ADM and ADA in Public Elementary and Secondary Day Schools and Number of Public High School Graduates, 1985-86 34
5. Estimated Number of Instructional Staff Members in Public Elementary and Secondary Day Schools, by Type of Position, 1984-85 (Revised) 35
6. Estimated Number of Instructional Staff Members in Public Elementary and Secondary Day Schools, by Type of Position, 1985-86 36
7. Estimated Average Annual Salaries of Total Instructional Staff and of Classroom Teachers, 1984-85 (Revised) and 1985-86 37
8. Estimated Revenue and Nonrevenue Receipts, 1984-85 (Revised) 38
9. Estimated Revenue and Nonrevenue Receipts, 1985-86 39
10. Estimated Expenditures for Public Schools, 1984-85 (Revised) 40
11. Estimated Expenditures for Public Schools, 1985-86 41

Glossary 42

FOREWORD

Public education resources, processes, and outcomes continue to captivate nearly every segment of American society—educators, business leaders, parents, policymakers, and the media. State legislatures have become centers of debate over changes in teacher training, compensation, and evaluation, while the diminishing role of the national government in supporting public schools, financially and otherwise, has fueled the controversy over how states and localities will pay for education reform.

A major challenge facing educators is the appraisal of legislated changes spurred by the reform movement and implemented through local public school systems. The data presented in this report provide some insights as to whether state and local actions have made a difference, at least with regard to selected measures.

Estimates of School Statistics provides current information about public school participation, employment, compensation, and finances, as reported by state education departments. The state-level data featured in *Estimates* permit broad assessments of trends in staff salaries, sources of school funding, and levels of education expenditures. While these data serve important measurement purposes, they should be used with the knowledge that data for individual school districts may vary widely from the state averages presented in this report.

This publication reflects the cooperative efforts of numerous individuals within the state departments of education, the NEA, and its state affiliates. NEA Research extends its appreciation to all those who contributed to this project.

March 1986

TECHNICAL NOTES

Estimates of School Statistics presents public school data for the fifty states and the District of Columbia, based on survey responses of state education agencies. State department of education contacts are asked to provide estimated data for the current year (1985-86) and revisions to four years of historical data, as necessary. Therefore, data for school years 1981-82 through 1984-85 were subject to revision as a result of the 1985-86 survey.

Estimated data in this report are featured for the current school year (1985-86) and for the prior year (1984-85) by state, with summary statistics for the United States over the last decade. These figures represent projections by state education agencies as of December 1985.

In the fall of each year, NEA Research submits current-year estimates of over 35 educational statistics to each state's department of education for verification and/or revision. The figures submitted by NEA Research result from regression analysis, a statistical technique designed to predict data using specified criteria. Only if an education department does not replace these predictions with their own estimated data do the original regression-generated figures appear in this report. Please note these exceptions on page 28.

Also, several state education agencies have provided additional information about the education data submitted for this report. Please note them on page 30.

NEA Research also provides state education agencies an opportunity to revise their fall estimates for inclusion in *Rankings of the States*, an NEA Research report published in the summer. As a result, estimated data contained in these two publications may differ.

Please note that this edition of *Estimates* uses a different version of the Consumer Price Index (CPI) to compute constant or "inflation-free" dollars. Previous editions featured a CPI using calendar year 1967 as its base. School-year 1975-76 is used as the base year in this report, for the computation of constant-dollar salaries, revenues, and expenditures.

Finally, data presented in *Estimates of School Statistics* and *Rankings of the States* are collected independently and separately from those collected by government agencies, such as the Center for Education Statistics within the U.S. Department of Education. Due to definitional differences as well as those in scheduling and frequency of revision, education statistics published by NEA Research in *Estimates* and *Rankings* and those published by the Center for Statistics often differ.

Significant Developments in Public School Statistics

- Public school enrollment is expected to increase by approximately 109,000 pupils from 1984-85 to 1985-86. Increases in the elementary grades are estimated at 269,000, while secondary classes are expected to enroll about 159,000 fewer students. In fact, levels of public school enrollment anticipated during the 1985-86 school year represents the first time that total enrollment will register an increase in over 10 years. Of course, changes in enrollment are hardly uniform in local districts across the country, with considerable differences predicted from state to state and district to district.

- To meet the enrollment demands of local school districts, state education departments expect the number of public school classroom teachers to increase by nearly 14,000 from 1984-85 to 1985-86, with elementary-grade teachers representing nearly all of this increased demand. Implications for local school district finances are as varied as the demand for additional classroom teachers. But clearly 1985-86 may present serious challenges to existing school finance relationships at the state and local levels as districts prepare to meet needs generated by increased enrollment and additional school personnel.

- State education agencies expect the average classroom teacher salary to increase by 7.3 percent over 1984-85—from $23,534 to $25,257. The national average salary, while useful as a benchmark statistic, hides vast differences among states, with statewide averages likewise clouding significant local variations. In constant 1984-85 dollars, the U.S. average salary estimated for 1985-86 will increase 3.5 percent over the prior year.

- State governments continue to provide the largest share of public school financial support—50.1 percent estimated for 1985-86, up from the revised figure of 49.6 percent in 1984-85. Once again, differences among states are considerable, reflecting differences in state-local revenue systems, demographic characteristics, and program priorities, to name but a few factors.

- Mirroring the growing importance of state education support, the local government share of public school funding continues to decline, and is expected to decrease slightly from 43.7 percent in 1984-85 to 43.5 percent in 1985-86.

- For 1985-86, the federal government's contribution to public elementary and secondary school revenues continues to diminish—down from a revised 6.6 percent in 1984-85 to an estimated 6.4 percent in 1985-86. Congressional actions to reduce the national deficit will likely exert a continuing downward pressure on the federal government's share of public school finances, and therefore increase pressure on state and local governments to meet the expanding financial needs of public education.

HIGHLIGHTS--1984-85 AND 1985-86 ESTIMATES FOR 50 STATES AND D.C.

STATISTICS OF PUBLIC ELEMENTARY AND SECONDARY SCHOOL SYSTEMS

	SCHOOL YEAR 1985-86	SCHOOL YEAR 1984-85	CHANGE AMOUNT	CHANGE PERCENT
BASIC ADMINISTRATIVE UNITS				
TOTAL SCHOOL DISTRICTS	15,746	15,817	-71	-.4
OPERATING SCHOOL DISTRICTS	15,499	15,563	-64	-.4
NONOPERATING SCHOOL DISTRICTS	247	254	-7	-2.8
PUPIL ENROLLMENT				
FALL--TOTAL	39,468,269	39,358,982	109,287	.3
ELEMENTARY	24,013,897	23,745,376	268,521	1.1
SECONDARY	15,454,372	15,613,606	-159,234	-1.0
AVERAGE DAILY MEMBERSHIP	38,553,383	38,729,996	-176,613	-.5
AVERAGE DAILY ATTENDANCE	36,602,960	36,473,879	129,081	.4
NUMBER OF HIGH-SCHOOL GRADUATES	2,401,992	2,437,640	-35,648	-1.5
INSTRUCTIONAL STAFF	2,470,478	2,455,074	15,404	.6
CLASSROOM TEACHERS				
TOTAL	2,177,851	2,164,181	13,670	.6
ELEMENTARY SCHOOL	1,211,516	1,197,290	14,226	1.2
SECONDARY SCHOOL	966,335	966,891	-556	-.1
MEN TEACHERS	677,320	677,877	-557	-.1
WOMEN TEACHERS	1,500,531	1,486,304	14,227	1.0
AVERAGE ANNUAL SALARIES				
INSTRUCTIONAL STAFF	26,567	24,826	1,741	7.0
ALL CLASSROOM TEACHERS	25,257	23,534	1,723	7.3
ELEMENTARY-SCHOOL TEACHERS	24,762	23,117	1,645	7.1
SECONDARY-SCHOOL TEACHERS	26,080	24,290	1,790	7.4
RECEIPTS (IN THOUSANDS)				
TOTAL REVENUE AND NONREVENUE RECEIPTS	154,874,339	145,024,799	9,849,540	6.8
REVENUE RECEIPTS BY SOURCE				
TOTAL	149,687,997	139,634,698	10,053,299	7.2
FEDERAL	9,588,136	9,269,362	318,774	3.4
STATE	75,032,891	69,302,354	5,730,537	8.3
LOCAL, INTERMEDIATE, AND OTHER	65,066,970	61,062,982	4,003,988	6.6
NONREVENUE RECEIPTS	5,186,342	5,390,101	-203,759	-3.8
EXPENDITURES (IN THOUSANDS)				
TOTAL EXPENDITURES	147,788,958	137,838,196	9,950,762	7.2
CURRENT EXPENDITURES FOR ELEMENTARY AND SECONDARY DAY SCHOOLS	134,604,869	125,524,891	9,079,978	7.2
CURRENT EXPENDITURES FOR OTHER PROGRAMS (COMMUNITY SERVICES, COMMUNITY COLLEGES, ADULT EDUCATION, ETC.) WHEN OPERATED BY LOCAL SCHOOL DISTRICTS	2,470,383	2,353,265	117,118	5.0
CAPITAL OUTLAY	8,056,900	7,521,519	535,381	7.1
INTEREST ON SCHOOL DEBT	2,656,806	2,438,521	218,285	9.0
CURRENT EXPENDITURE FOR ELEMENTARY AND SECONDARY DAY SCHOOLS PER PUPIL				
IN AVERAGE DAILY MEMBERSHIP	3,491	3,241	250	7.7
IN AVERAGE DAILY ATTENDANCE	3,677	3,442	235	6.8

SELECTED SUMMARY OF ESTIMATES DATA FOR 1985-86

	REVENUE RECEIPTS				TOTAL CURRENT EXPENDITURES			AVERAGE SALARIES	
	TOTAL (000)	STATE AND LOCAL (000)	PERCENT STATE IS OF STATE AND LOCAL	PERCENT LOCAL IS OF TOTAL	AMOUNT (000)	PER PUPIL IN ADA	TOTAL EXPENDITURES (000)	INSTRUCTIONAL STAFF	CLASSROOM TEACHERS
	1	2	3	4	5	6	7	8	9
U.S. AND D.C.	$149,687,997	$140,099,861	53.6	43.5	$134,604,869	$3,677	$147,788,958	$26,567	$25,257
ALABAMA	1,816,794	1,606,794	83.0	15.0	1,722,800	2,508	1,897,800	23,643	22,934
ALASKA	720,410	696,709	77.2	22.1	722,567	8,044	806,284	43,474	41,480
ARIZONA	1,605,785	1,444,833	59.2	36.7	1,394,867	2,829	1,589,262	27,300	24,680
ARKANSAS	1,172,621	1,051,332	68.4	28.3	1,051,588	2,642	1,134,032	20,661	19,538
CALIFORNIA	16,571,670	15,300,703	74.4	23.7	15,131,830	3,573	16,351,670	32,155	29,750
COLORADO	2,322,000	2,204,000	37.9	58.9	1,901,046	3,740	2,072,794	26,884	25,900
CONNECTICUT	2,320,739	2,206,376	42.6	54.5	2,156,977	4,888	2,321,036	27,850	26,610
DELAWARE	426,400	393,500	74.5	23.5	385,000	4,517	416,300	25,537	24,625
DIST. OF COL.	385,708	360,000	0.0	93.3	380,837	5,020	403,837	38,085	33,990
FLORIDA	5,960,266	5,483,594	58.1	38.6	5,391,261	3,731	5,860,481	24,055	22,296
GEORGIA	3,146,435	2,890,865	60.7	36.1	2,960,193	2,980	3,295,453	23,070	22,080
HAWAII	613,400	556,600	99.8	0.2	568,400	3,766	611,900	26,687	25,845
IDAHO	514,550	482,300	69.9	28.2	480,000	2,390	518,625	21,785	20,969
ILLINOIS	6,967,972	6,461,811	42.3	53.5	5,629,101	3,621	6,136,321	28,115	27,190
INDIANA	3,454,345	3,327,450	60.5	38.1	2,670,360	2,973	3,022,425	25,178	24,333
IOWA	1,652,958	1,556,460	43.2	53.5	1,626,801	3,568	1,748,049	22,499	21,690
KANSAS	1,636,825	1,561,782	46.7	50.8	1,438,653	3,914	1,632,570	24,324	22,768
KENTUCKY	1,811,000	1,622,000	76.6	21.0	1,650,700	2,853	1,790,200	21,820	20,940
LOUISIANA	2,498,200	2,225,300	59.7	35.9	2,207,100	3,046	2,464,600	20,900	20,460
MAINE	681,583	628,923	55.3	41.2	647,100	3,346	701,583	20,227	19,583
MARYLAND	2,873,000	2,707,000	42.9	53.8	2,662,900	4,349	2,827,100	28,124	27,186
MASSACHUSETTS	3,573,200	3,382,700	46.5	50.7	3,245,100	4,255	3,520,990	29,065	25,849
MICHIGAN	6,401,050	6,097,130	38.4	58.7	5,844,140	3,789	6,197,620	29,990	30,168
MINNESOTA	2,922,400	2,798,500	56.9	41.3	2,541,700	3,864	2,815,500	27,950	26,970
MISSISSIPPI	1,061,742	881,742	68.9	25.8	996,994	2,305	1,058,417	18,993	18,443
MISSOURI	2,570,000	2,400,000	41.7	54.5	2,255,572	3,155	2,472,572	22,785	21,884
MONTANA	658,392	616,083	55.2	41.9	600,000	4,337	668,487	24,000	22,492
NEBRASKA	866,145	821,957	29.6	66.8	824,250	3,285	878,150	23,100	20,939
NEVADA	505,306	485,821	35.5	62.0	440,488	3,142	492,280	26,720	25,620
NEW HAMPSHIRE	525,900	505,900	5.2	91.2	453,810	3,115	482,455	21,600	20,148
NEW JERSEY	5,985,100	5,702,300	46.9	50.6	5,721,800	5,544	5,954,700	29,310	28,216
NEW MEXICO	1,018,900	888,900	86.4	11.9	849,000	3,374	1,075,900	23,864	22,526
NEW YORK	13,539,614	13,054,135	45.5	52.5	12,999,930	5,616	13,904,920	31,100	30,200
NORTH CAROLINA	3,439,591	3,167,796	69.7	27.9	3,416,000	3,366	3,459,000	28,870	22,476
NORTH DAKOTA	393,500	361,500	58.2	38.4	343,000	3,059	378,800	21,460	20,816
OHIO	6,520,000	6,195,000	48.7	48.7	5,900,000	3,547	6,375,000	25,849	24,500
OKLAHOMA	1,726,551	1,638,000	67.6	30.8	1,600,000	2,867	1,825,035	22,080	21,419
OREGON	1,789,300	1,704,300	29.3	67.3	1,704,800	4,123	1,801,580	27,245	25,788
PENNSYLVANIA	7,447,900	7,073,300	47.7	49.7	6,490,000	4,235	7,228,800	26,704	26,009
RHODE ISLAND	587,864	563,864	43.7	54.0	566,943	4,669	581,061	29,651	29,470
SOUTH CAROLINA	1,862,400	1,695,300	64.7	32.1	1,654,500	2,912	1,895,900	22,372	21,428
SOUTH DAKOTA	388,500	345,500	31.3	61.1	348,927	2,967	388,827	18,826	18,095
TENNESSEE	2,133,670	1,925,653	55.4	40.3	1,937,486	2,533	2,174,519	22,210	21,800
TEXAS	11,764,928	10,894,201	49.6	46.6	10,042,855	3,384	11,943,301	25,370	24,419
UTAH	1,106,763	1,047,950	58.7	39.1	870,407	2,297	1,091,705	25,528	22,341
VERMONT	352,400	330,500	38.0	58.2	295,000	3,554	314,000	22,500	20,325
VIRGINIA	3,412,867	3,195,004	38.6	57.5	2,902,660	3,210	3,223,034	24,256	23,382
WASHINGTON	2,902,020	2,736,273	80.2	18.7	2,579,742	3,705	3,123,615	27,166	26,015
WEST VIRGINIA	1,152,533	1,040,020	70.7	26.5	941,870	2,821	1,046,522	21,536	20,625
WISCONSIN	3,230,800	3,102,200	41.5	56.2	2,929,700	4,168	3,133,885	27,400	26,800
WYOMING	696,000	680,000	38.2	60.3	528,114	5,479	680,061	27,930	27,876

GENERAL ADMINISTRATION

Each state has a state department of education (headed by a chief state school officer) that exercises general control over public elementary and secondary schools. Many states, particularly those with large numbers of small school districts, have intermediate administrative units operating between the state and the local levels. These intermediate units render consultative, advisory, and statistical services, and perform regulatory and inspectional functions. Some operate specialized schools for vocational education, special education, and so on. The local school district is the basic administrative unit for the operation of elementary and secondary schools or for contracting for school services. The governing body of the district is the school board, and the chief administrative officer is the superintendent of schools.

Basic Administrative Units

Marked diversity is found in the way public schools are organized across the country due to the variety of state legislative provisions for their administration and operation. A school district may itself operate a school system for all or for some of its children, (operating school district) or it may pay other districts for these services (nonoperating school district), and may range from one-school rural districts to large metropolitan systems serving many thousands of pupils.

The number of basic administrative units has steadily declined from 127,531 in 1931-32 to an estimated 15,746 in 1985-86. This trend primarily reflects school district consolidation and reorganization to achieve greater efficiency in delivery of public school services. Pressure to reorganize school districts will likely intensify as many states, particularly those characterized as "rural states," are faced with economic decline and the resulting reductions in state-local funds. States leading the nation with respect to the number of school districts are California, Illinois, and Texas, each reporting over 1,000 districts for 1985-86.

The decline in the number of basic administrative units is shown in the following table:

School year	Basic administrative units
1975-76	16,472
1976-77	16,284
1977-78	16,200
1978-79	16,090
1979-80	16,044
1980-81	16,001
1981-82	15,959
1982-83	15,909
1983-84	15,857
1984-85	15,817
1985-86	15,746

Of the 15,746 basic administrative units estimated for 1985-86, 15,499 (98.4 percent) are operating school districts, 247 do not operate their own school facilities but transfer pupils to other districts on a tuition basis. (See Table 1.) The comparison below by region for fall 1985 demonstrates the variation in the organization of school districts and the distribution of enrollment by region. For example, the New England region features 8 percent of the nation's operating districts and educates 5 percent of the nation's students. By contrast, the Plains states contain 7 percent of total enrollment but educates them in 20 percent of the nation's districts. The following chart can be compared with previous editions of *Estimates of School Statistics*, to identify shifts in the distribution of enrollment among regions in the U.S.

Region	Operating school districts		Estimated fall 1985 enrollment	
	Number	Percent of total	Number	Percent of total
New England	1,240	8.0	1,905,133	4.8
Mideast	1,861	12.0	6,249,697	15.8
Southeast	1,693	10.9	9,540,806	24.2
Great Lakes	2,921	18.8	6,984,2[illegible]	17.7
Plains	3,112	20.1	2,894,956	7.3
Southwest	2,041	13.2	4,606,466	11.7
Rocky Mountains	929	6.0	1,422,223	3.6
Far West†	1,702	11.0	5,864,775	14.9
Total, 50 states and District of Columbia	15,499	100.0	39,468,269	100.0

†Includes Alaska and Hawaii.

PUPILS

Enrollments, average daily membership, and average daily attendance are basic measurements of pupil participation in public schools. Estimates of fall enrollments by state are shown in Table 2 for 1984-85 and 1985-86. The figures for the 50 states and the District of Columbia on average daily membership, average daily attendance, and the number of high school graduates are shown in Table 3 for 1984-85 and in Table 4 for 1985-86.

Fall Enrollment in Public Schools

Of all the variables featured in this report, enrollment is one being monitored more closely than most. Research literature and media accounts have been advising educators, policymakers, and the public that enrollment increases are on their way, and indeed, state education agency projections for 1985-86 signal the end of an era of enrollment decline, and the beginning of an upward trend in public school enrollment for most states. Implications for the demand for public school teachers and other education personnel are obvious, and education expenditure decisions by state-local government will need to accomodate expanding resource demands associated with enrollment growth. This upturn in enrollment is reflected in the estimated data shown below for the U.S. as a whole:

Year	Total fall enrollment	Year	Total fall enrollment
1975-76.....	44,848,663	1981-82.....	40,118,988
1976-77.....	44,387,283	1982-83.....	39,691,918
1977-78.....	43,723,884	1983-84.....	39,422,498
1978-79.....	42,732,817	1984-85.....	39,358,982
1979-80.....	41,777,947	1985-86.....	39,468,269
1980-81.....	41,020,702		

Increases in enrollment at the elementary level account for the overall rise in pupil participation. The ten-year trend in elementary enrollment below highlights this development, showing increases in public school enrollment beginning in 1984-85:

Year	Elementary enrollment	Year	Elementary enrollment
1975-76.....	25,702,030	1981-82.....	24,081,641
1976-77.....	25,703,746	1982-83.....	23,925,743
1977-78.....	24,994,496	1983-84.....	23,717,754
1978-79.....	24,804,190	1984-85.....	23,745,376
1979-80.....	24,396,509	1985-86.....	24,013,897
1980-81.....	24,140,187		

Table 6 features state-by-state estimates of elementary enrollment for 1985-86, with 36 out of 51 states (including the District of Columbia) expecting increases in the number of elementary pupils over 1984-85. States projecting the largest increases, in percentage terms, are: Texas, Nevada, Delaware, Florida, Utah, Arizona, Alaska, Mississippi, New Mexico, and Washington.

Public school enrollment at the secondary level for the years 1975-76 through 1985-86 is featured below, confirming expectations that enrollment declines will characterize most states until the baby "boomlet" progresses through the elementary grades.

Year	Secondary enrollment	Year	Secondary enrollment
1975-76.....	19,146,633	1981-82.....	16,037,347
1976-77.....	18,683,537	1982-83.....	15,766,175
1977-78.....	18,729,348	1983-84.....	15,704,744
1978-79.....	17,928,627	1984-85.....	15,613,606
1979-80.....	17,381,438	1985-86.....	15,454,372
1980-81.....	16,880,515		

Average Daily Membership

In *State Education Records and Reports Series: Handbook II*, the U.S. Department of Education recommends average daily membership (ADM) as the best measure of pupil load and for computing per pupil expenditures. However, this unit of measurement is not uniformly used throughout the country.

Pupils are members of a school from the date they are placed on the current roll until they leave permanently. Membership is the total number of pupils belonging, the sum of those present and those absent. *Average daily membership for the school year is an average obtained by dividing the aggregate days of membership by the number of days in which schools were in session.*

For those states reporting an ADM count, estimated data for 1985-86 and revised estimates for 1984-85 are shown in Tables 3 and 4.

The 10-year trend in ADM shows a decrease of 12.3 percent since 1975-76. The estimated ADM since 1975-76 is shown below:

School year	Average daily membership	Percent change	
		Over 1975-76	Over previous year
1975-76	43,975,419	. . .	. . .
1976-77	43,610,204	- 0.8	-0.8
1977-78	42,938,327	- 2.3	-1.5
1978-79	41,934,900	- 4.6	-2.3
1979-80	40,811,970	- 7.1	-2.6
1980-81	40,182,110	- 8.6	-1.5
1981-82	39,305,879	-10.6	-2.1
1982-83	38,892,820	-11.5	-1.0
1983-84	38,610,270	-12.2	-0.7
1984-85	38,729,996	-11.9	0.3
1985-86	38,553,383	-12.3	-0.4

Average Daily Attendance

The average daily attendance (ADA) for the school year is the aggregate days the pupils were actually present in school divided by the number of days school was actually in session. The figures below show the trend in ADA for the years 1975-76 through 1985-86:

School year	Average daily attendance	Percent change	
		Over 1975-76	Over previous year
1975-76	41,526,306	. . .	. . .
1976-77	40,864,515	- 1.5	-1.5
1977-78	40,160,598	- 3.2	-1.7
1978-79	39,206,446	- 5.5	-2.3
1979-80	38,411,337	- 7.5	-2.0
1980-81	37,857,375	- 8.8	-1.4
1981-82	37,071,838	-10.7	-2.0
1982-83	36,676,478	-11.4	-0.8
1983-84	36,505,551	-12.0	-0.7
1984-85	36,473,879	-12.1	0.0
1985-86	36,602,960	-11.8	0.3

Column 5 of Tables 3 and 4 shows that ADA was 94.2 percent of ADM in 1984-85 and 94.9 in 1985-86. The difference between 100 percent and the percents shown in this column is an indication of average daily absence.

High School Graduates

The decline in the number of public high school graduates estimated for 1985-86 indicates the continuation of a trend which began in 1977-78. Reduced numbers of high school graduates reflects shifts within the school-age population, as increases take place in the earliest grades while smaller classes occupy secondary levels. An estimated 2,401,992 high school pupils will graduate in 1985-86, a 1.4 percent decrease over the revised estimate for graduates in 1984-85, and 16 percent lower than the number in 1975-76. The number of public high school graduates since 1975-76 are shown below:

School year	Number of high school graduates	Percent change	
		Over 1975-76	Over previous year
1975-76	2,863,208	. . .	. . .
1976-77	2,862,152	*a*	*a*
1977-78	2,854,220	- 0.3	-0.2
1978-79	2,820,964	- 1.4	-1.1
1979-80	2,762,439	- 3.5	-2.0
1980-81	2,730,658	- 4.6	-1.1
1981-82	2,710,708	- 5.3	-0.7
1982-83	2,616,974	- 8.5	-3.4
1983-84	2,510,014	-12.3	-4.0
1984-85	2,437,640	-14.8	-2.8
1985-86	2,401,992	-16.1	-1.4

[a]Less than 0.1 percent.

INSTRUCTIONAL STAFF

The instructional staff is comprised of classroom teachers, principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers. This category often is used to describe the total public school staff involved most directly with pupils and their education.

Total Instructional Staff

The total instructional staff in 1985-86 is estimated at 2,470,478. This is an increase of 15,404 or 0.6 percent over the revised estimate of 2,455,074 staff members in 1984-85. Estimates of the number of classroom teachers, principals, supervisors, and other instructional staff are shown below for the two years.

Instructional staff	1984-85	1985-86
Elementary school classroom teachers	1,197,290	1,211,516
Secondary school classroom teachers	966,891	966,335
Total classroom teachers	*2,164,181*	*2,177,851*
Other instructional staff	153,461	154,675
Principals and supervisors	137,432	137,952
Total staff	*2,455,074*	*2,470,478*

According to estimates for 1985-86, the instructional staff has experienced an increase of almost 1 percent over the previous year, mostly because of increases predicted in the number of elementary classroom teachers. The number of total instructional staff since 1975-76 is shown below:

School year	Instructional staff	Percent change	
		Over 1975-76	Over previous year
1975-76	2,469,960	...	...
1976-77	2,464,818	-0.2	-0.2
1977-78	2,470,281	*a*	0.2
1978-79	2,504,722	1.4	1.3
1979-80	2,521,233	2.0	0.6
1980-81	2,484,743	0.5	-1.4
1981-82	2,453,497	-0.6	-1.2
1982-83	2,430,623	-1.5	-0.9
1983-84	2,434,007	-1.4	0.1
1984-85	2,455,074	-0.6	0.8
1985-86	2,470,478	*a*	0.6

[a]Less than 0.1 percent.

Classroom Teachers

The 10-year trend in the number of elementary and secondary school classroom teachers is featured below, indicating changes over time as local districts respond to supply and demand factors:

School year	Elementary school classroom teachers	Secondary school classroom teachers	Total classroom teachers
1975-76	1,169,209	1,019,932	2,189,141
1976-77	1,171,158	1,007,706	2,178,864
1977-78	1,171,720	1,016,102	2,189,438
1978-79	1,189,319	1,009,796	2,199,115
1979-80	1,206,391	1,004,974	2,211,365
1980-81	1,195,725	996,438	2,192,163
1981-82	1,187,987	969,815	2,157,802
1982-83	1,176,299	959,958	2,136,257
1983-84	1,179,104	965,466	2,144,570
1984-85	1,197,290	966,891	2,164,181
1985-86	1,211,516	966,335	2,177,851

Elementary school classroom teachers are estimated to total 1,211,516 in 1985-86, a gain of 1.1 percent percent over the revised estimate of 1,197,290 for 1984-85, increasing steadily in number since 1982-83. The elementary school classroom teaching staff has experienced a net increase of nearly 4 percent since 1975-76. In contrast, numbers of classroom teachers at the secondary level have fluctuated over the decade, now estimated at 966,335, down slightly over the revised estimate of 966,891 for 1984-85. Over the years since 1975-76 the number of secondary school teachers has decreased over 5 percent.

The total number of classroom teachers is estimated to increase by almost 14,000 for 1985-86, a slight percentage increase over the revised total of 2,164,181 for 1984-85. Combining losses in secondary teachers with increases in the number of elementary teachers brings the total teaching population to levels experienced during 1976-77.

Instructional Staff Salaries

Compensation, specifically salary levels, have become increasingly prominent in current discussions of education reform. Complex issues of attraction and retention of qualified education personnel have brought a focus on the competitiveness of beginning salaries as well as considerations of career earnings potential. To be sure, salary statistics for classroom teachers and other instructional staff will be evaluated more and more, particularly in those states and school districts where adequate numbers of instructional staff will be difficult to secure.

It is important to note the vast differences among staff salaries which are not apparent in statewide averages. Average salary statistics can hide as much

as they reveal at the state level especially, and users of these data must recognize their limitations. Clearly, compensation systems at the district level include far more than just salaries. Unfortunately, it is difficult to quantify and categorize employee benefits—monetary and nonmonetary—which characterize public school employment. Add the fact that each state is made up of individual school district employers, and it is apparent that salary statistics alone should not be the basis for evaluative decisions about state or district compensation characteristics.

Also, presentation of average salary figures in the absence of other information about states and districts to which they pertain says little about the actual "value" of those salaries with regard to the cost of living in those geographic areas. Recognition of the geographic variation in cost of living indices helps to understand differences in salary levels from one area of the country to another.

The national average instructional staff salary for 1985-86 is estimated to be $26,567, and the revised estimate for the prior year is $24,826 (Table 7). The gain of $1,741 between 1984-85 and 1985-86 represents an increase of 7.0 percent.

These average salary figures are for the entire instructional staff—classroom teachers, principals, supervisors, and other instructional personnel. In the computation of the national average, each state average is weighted by its number of instructional staff members.

The 10-year nationwide salary trend for the total instructional staff is shown below:

School year	Average annual salary	Percent change over previous year
1975-76	$13,124	. . .
1976-77	13,840	5.4
1977-78	14,698	6.1
1978-79	15,764	7.2
1979-80	16,715	6.0
1980-81	18,404	10.1
1981-82	20,326	10.4
1982-83	21,230	4.4
1983-84	22,892	7.8
1984-85	24,826	8.4
1985-86	26,567	7.0

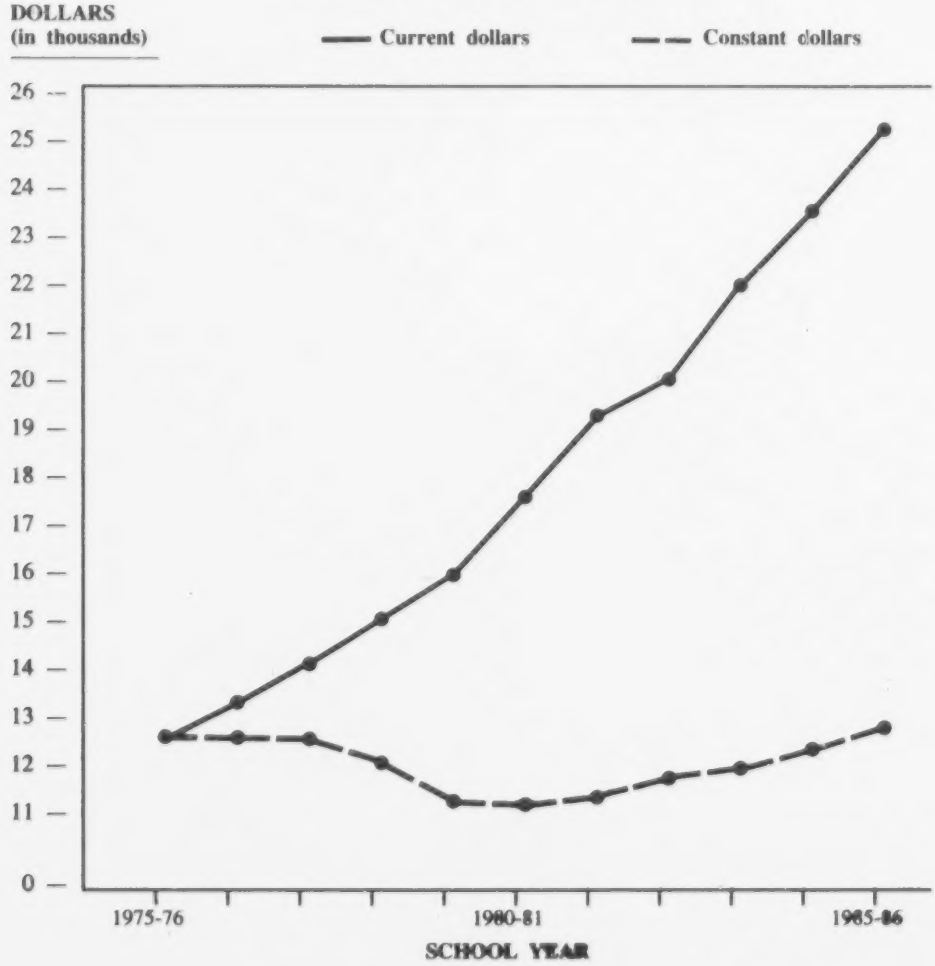
The average salary per member of the instructional staff in 1985-86, estimated at $26,567, is an increase of 102.4 percent in *current dollars* over the average salary of $13,124 reported for 1975-76. Accounting for inflation over the period of 1975-76 to 1985-86, (CPI-U, 1975-76 = 100.0) the instructional staff salary rose only 3 percent on average.

Classroom Teachers' Salaries

The U.S. average classroom teacher salary is estimated to be $25,257 for the 1985-86 school year. This represents an increase of 7.3 percent, in current dollars, over the revised figure of $23,534 in 1984-85. As with the average instructional staff salary, salary gains in "real" or constant-dollar terms for classroom teachers appear more moderate. The average gain in purchasing power for public classroom teacher salaries is estimated at less than two percent over the period 1975-76 to 1985-86. While this level of increase was typical for public sector employees during the period, actions taken by state and local governments to enhance the competitiveness of teacher salaries should accommodate effects of these historical losses to inflation.

The following graph highlights the differences between the average classroom teacher salary in current versus constant dollars. The current-dollar increases over the years since 1975-76 appear substantial—from $12,600 in 1975-76 to $25,257 estimated for this year—a 100 percent increase in unadjusted terms. When the effects of price inflation are taken into account, the average teacher salary grows by only $221 or 1.8 percent over the decade (from $12,600 to $12,821 in 1975-76 dollars).

AVERAGE CLASSROOM TEACHER SALARY
School Years 1975-76 to 1985-86



The wide differences among states in average teacher salaries are confirmed in the following distributional table. Estimated average salaries paid to classroom teachers in 1985-86 vary from a low of $18,095 to a high of $41,480. Average salaries of classroom teachers for the 50 states and the District of Columbia are distributed as follows:

Estimated average annual salary of classroom teachers	Number of states	Estimated average annual salary of classroom teachers	Number of states
Under $19,000	2	$25,000-26,999	10
19,000-20,999	10	27,000-28,999	4
21,000-22,999	13	29,000-30,999	4
23,000-24,999	6	31,000 and over	2

In 1985-86 the salary in the state with the highest average annual salary of classroom teachers is expected to be 248 percent higher than that in the state with the lowest salary. The dollar gap has grown from $10,032 in 1975-76 to $23,385 in 1985-86.

Average salary data for elementary and secondary classroom teachers follow in the next table. Differences in salary levels between elementary and secondary teachers are the result of a variety of factors which vary from state to state and district to district. It should not be assumed that elementary classroom teachers are paid more or less than secondary classroom teachers (or vice versa) strictly on the basis of what grade level they teach.

Elementary school teachers are expected to earn an average salary of $24,762 in 1985-86, an increase of approximately 7 percent over the revised estimate of $23,117 for 1984-85. The average salary for secondary teachers is estimated at $26,080, with a similar percentage increase over the previous year. Data for public classroom teachers since 1975-76 are as follows:

	Average annual salaries, 1975-76 to 1985-86		
School year	Elementary	Secondary	Total
1975-76	$12,280	$12,937	$12,600
1976-77	12,989	13,776	13,354
1977-78	13,845	14,603	14,198
1978-79	14,681	15,450	15,032
1979-80	15,569	16,459	15,970
1980-81	17,230	18,142	17,644
1981-82	18,807	19,860	19,276
1982-83	20,207	21,322	20,700
1983-84	21,442	22,597	21,932
1984-85	23,117	24,290	23,534
1985-86	24,762	26,080	25,257

REVENUES

The financing of public elementary and secondary schools presents several challenges to educators and policymakers in the current context of educational reform, state-local fiscal constraint, enrollment growth, teacher shortages, and the deficit-reduction policies pursued by the national government. State and local government officials are realizing that in the 1980s, the costs of education reform measures and those associated with increasing enrollment are difficult to accomodate under existing fiscal and intergovernmental relationships. Certainly, major tax sources and other state-local revenue components will be increasingly scrutinized for their productivity, adequacy, and equity effects.

Some states have increased rates for selected taxes in order to pay for educational improvement measures enacted in state legislatures. Yet, revenue projections made by state education agencies for inclusion in this report may be insufficient to fully fund the various reform initiatives. Indeed, the nationwide average increase in total revenue receipts between 1984-85 and 1985-86 (in percentage terms) does not differ from rates of increase in past years, as indicated in a table below. State figures for revenue and nonrevenue receipts, featured in Tables 8 and 9, provide more detail about changes in education funding and the shifting roles played by federal, state, and local governments.

Revenue Receipts

Public school revenue receipts reported by state agencies for the *Estimates of School Statistics* survey include all receipts that become available during the school year. Receipts used for payment of principal and interest on long-term debt, and nonrevenue receipts used largely for capital outlay expenditures are included. The figures on expenditures, however, include capital outlay but not payments to amortize debt. Chiefly for this reason, total receipts generally will be in excess of total expenditures.

This series includes revenue receipts available for expenditures for current expenses (including nonday-school programs operated by the public schools), capital outlay, and debt service for public schools. Included as revenue receipts are all appropriations from general funds of federal, state, county, and local governments; receipts from taxes levied for school purposes; income from permanent school funds and endowments; income from leases of school lands and miscellaneous sources (interest on bank deposits, tuition, gifts, school lunch charges, etc.)

For 1985-86, revenue receipts are estimated at $149,687,997,000, an increase of 7.1 percent over the revised figure of $139,634,698,000 reported for 1984-85. From 1975-76 through 1985-86 school revenue receipts increased 114 percent, in current or unadjusted dollars. Adjusting for inflation in 1975-76 dollars, public school revenues increased by only 8.5 percent over the decade. Since the beginning of the 1980s, revenues from federal, state, and local sources have barely met the increases in price inflation. It is fair to question the future of many state-level education reforms in light of these revenue estimates, and to emphasize the need to examine local, state, and national revenue systems so that public education improvements can be implemented fully and evaluated fairly.

School year	Amount (in thousands)	Percent change	
		Over 1975-76	Over previous year
1975-76	$ 70,029,026	. . .	. . .
1976-77	75,303,394	7.5	7.5
1977-78	82,145,949	17.3	9.0
1978-79	87,800,403	25.3	6.8
1979-80	97,634,788	39.4	11.2
1980-81	106,552,320	52.1	9.1
1981-82	114,075,233	62.8	7.0
1982-83	120,324,137	71.8	5.4
1983-84	128,726,470	83.8	6.9
1984-85	139,634,698	99.3	8.4
1985-86	149,687,997	113.7	7.1

State-by-state figures on the sources of school revenue are given in Tables 8 and 9, columns 2-4 and 6-8, for the years 1984-85 and 1985-86, respectively. These estimates show an expected $318,774,000 increase in federal revenues, an expected increase of $5,730,537,000 in state revenues, and an increase of $4,003,988,000 in local revenues, for a total increase of $10 billion in revenue receipts for the year. In percentage terms, contributions by the three levels of government rose by 3.4, 8.2, and 6.5 percent, respectively. Expressing the increases over 1984-85 in constant dollars, a more moderate level of increase—3 percent for total revenues—is evident.

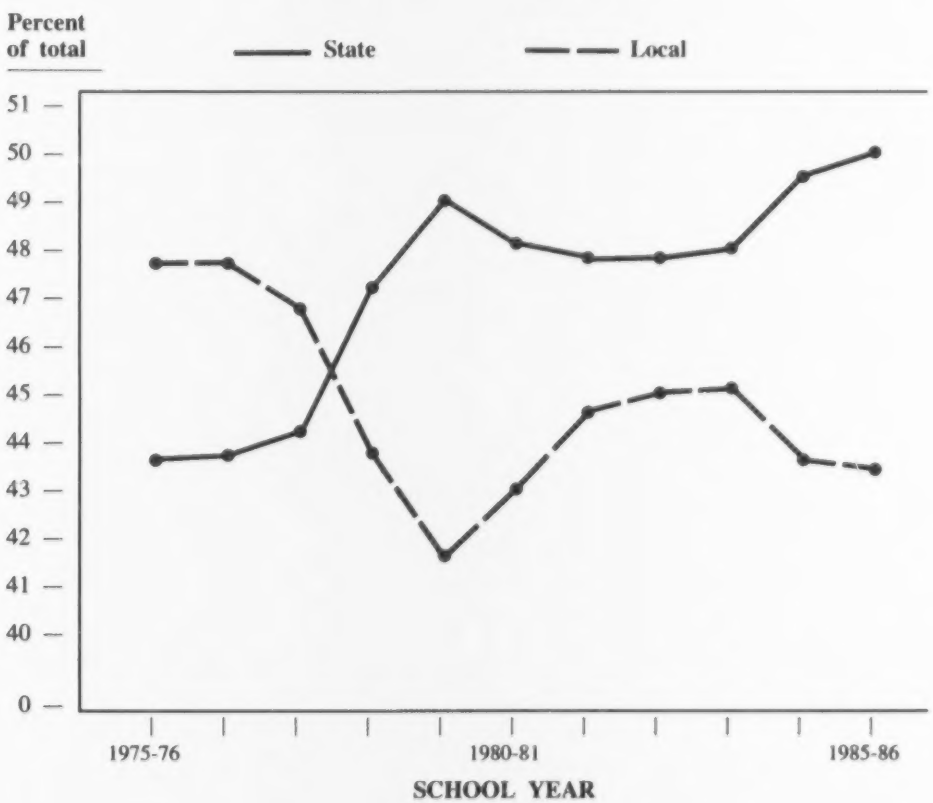
The following figures show the amounts and percents of revenue receipts from federal, state, and local sources for the years 1975-76 through 1985-86. During this period, the percentage of state receipts has grown from 43.7 percent of total revenue receipts to 50.1 percent, constituting the largest source of public school funds since 1978-79. State resources, derived primarily from income and sales taxes, have increased by 145 percent since 1975-76. Local and intermediate sources of school revenues, coming mostly from property taxation, grew by 94 percent. Clearly, state governments have assumed the primary role in financing schools, both proportionately and in absolute terms.

School year	Revenue receipts (in thousands)					
	Federal		State		Local and other sources	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
1975-76.....	$5,948,918	8.5	$30,616,967	43.7	$33,463,141	47.8
1976-77.....	6,354,615	8.4	32,983,433	43.8	35,965,346	47.8
1977-78.....	7,231,520	8.8	36,369,088	44.3	38,545,341	46.9
1978-79.....	7,769,190	8.8	41,524,286	47.3	38,506,927	43.9
1979-80.....	9,020,165	9.2	47,928,660	49.1	40,685,963	41.7
1980-81.....	9,285,193	8.7	51,375,525	48.2	45,891,602	43.1
1981-82.....	8,409,383	7.4	54,695,616	47.9	50,970,234	44.7
1982-83.....	8,439,309	7.0	57,593,256	47.9	54,291,572	45.1
1983-84.....	8,645,484	6.7	61,876,529	48.1	58,204,457	45.2
1984-85.....	9,269,362	6.6	69,302,354	49.6	61,062,982	43.7
1985-86.....	9,588,136	6.4	75,032,891	50.1	65,066,970	43.5

The shift in the percentage distribution of public school revenue receipts is illustrated in the following graph, showing the changing roles of state and local government funding of public education over the period 1975-76 to 1985-86. The point at which the state share and the local share of education finance begin a role reversal reflects, in part, the adoption of California's Proposition 13 in 1978-79, which had so dramatic an effect on California school finance that national averages mirror the reduced role of local government support in that state.

A continuing shift in the distribution of financial responsibility among the three levels of government has many implications for public education, particularly during the current intergovernmental context wherein state and local governments are assuming increased financial responsibility for many public sector programs. Demographic factors such as the aging of the 1950s baby boom cohort and effects of the 1970's mini-boomlet will put immense pressure on local and state fiscal systems. Educators thus will have an increasing responsibility to influence state-local fiscal policies so that the adequacy of public school finances is guaranteed.

STATE VS. LOCAL SCHOOL REVENUES
As Percent of Total Revenues
School Years 1975-76 to 1985-86



EXPENDITURES

The total expenditures of the public schools, including current expense, capital outlay, and interest, is expected to increase from $128,421,790,000 in 1984-85 to an estimated $138,117,496,000 in 1985-86. The increase of $9.7 billion includes expected expenditures from federal appropriations, rising state appropriations, and increasing local tax revenues. Increased expenditures are estimated for all major categories of expenditure, i.e., current expenditures for elementary and secondary day schools, current expenditures for other programs (community services, community colleges, adult education, etc. when operated by local school districts), capital outlay, and interest on school debt. Repayment of principal on bonded indebtedness is not included.

Total Expenditures

The total amount to be spent during 1985-86 for current expenses, capital outlay, and interest on school debt represents a 7.2 percent increase over comparable expenditures estimated for 1984-85 and a 112 percent increase over 1975-76. Adjusting for the effects of price inflation, change in total public school expenditures is estimated at 3 percent between 1984-85 and 1985-86, and 6 percent over the decade.

Total expenditures from 1975-76 to 1985-86 are reported in the following table:

School year	Amount (in thousands)	Percent change over previous year
1975-76	$ 69,793,526	. . .
1976-77	74,722,243	7.0
1977-78	80,935,157	8.3
1978-79	86,808,086	7.2
1979-80	96,105,379	10.7
1980-81	105,102,889	9.3
1981-82	112,983,761	7.4
1982-83	119,145,458	5.4
1983-84	126,842,591	6.4
1984-85	137,838,196	8.6
1985-86	147,788,958	7.2

Current Expenditures

Current expenditures of elementary and secondary day schools include amounts paid for general control, instructional service, operation, maintenance, fixed charges, and other school services at all levels of administration--state, intermediate, and local. Current expenditures comprise all governmental contributions to the retirement fund and expenditure for school services, including attendance, health services, transportation, the net cost of food services, and other school services. This figure does not include payments for capital outlay and interest on school debt or, except when otherwise noted, amounts spent for community colleges, summer school, community services, and services to nonpublic school students.

Current expenditures are expected to increase from $125,524,891,000 in 1984-85 to $134,604,869,000 in 1985-86, a 7 percent increase in current-dollar terms. In 1975-76 dollars, current expenditures of public elementary and secondary schools in 1985-86 are to grow by 3 percent over the prior year and 13 percent over 1975-76. The following figures show the current expenditure for the United States over the last decade:

School year	Amount (in thousands)	Percent change over previous year
1975-76	$ 60,257,854	. . .
1976-77	65,483,994	8.6
1977-78	71,530,946	9.2
1978-79	77,285,131	8.0
1979-80	85,660,796	10.8
1980-81	94,210,362	9.9
1981-82	102,026,408	8.2
1982-83	108,417,040	6.2
1983-84	115,800,808	6.8
1984-85	125,524,891	8.3
1985-86	134,604,869	7.2

Current Expenditure per Pupil in ADA

Current expenditure per pupil in average daily attendance (ADA) is the most frequently used indicator for examinations of public school spending, appearing in studies, newspaper accounts, and so on, where states are compared with one another on school expenditures. As with other state-level measures, current expenditure per pupil in ADA suffers from the shortcomings inherent as a statewide average, but also can be confusing because it is comprised of *two* statewide averages—expenditures, and ADA. Use of the figures should be supplemented by the reader's own knowledge of factors unique to their state or locality which would affect spending levels.

The estimated average expenditure per pupil in ADA for 1985-86 is $3,677, an increase of $235 over the revised figure of $3,442 for 1984-85. Over the last decade, the average per pupil expenditure rose by only $416, or 29 percent, after inflation.

The following table shows the average cost per pupil in ADA (in current dollars) for each year since 1975-76 and the percent increases in cost per pupil in ADA:

School year	Amount	Percent change over previous year
1975-76	$1,451	. . .
1976-77	1,602	10.4
1977-78	1,781	11.1
1978-79	1,971	10.6
1979-80	2,230	13.1
1980-81	2,489	11.6
1981-82	2,752	10.5
1982-83	2,949	7.1
1983-84	3,172	7.5
1984-85	3,442	8.5
1985-86	3,677	6.8

Variations among the states in average expenditures per pupil are wide. The statewide estimates for 1985-86 vary from a low of $2,297 to a high of $8,044, a difference of almost $6,000. Estimated expenditures per pupil in ADA for the 50 states and the District of Columbia are distributed as follows:

Current expenditure per pupil in ADA for elementary and secondary day schools	Number of states	Current expenditure per pupil in ADA for elementary and secondary day schools	Number of states
Under $2,500	3	$4,000-4,500	9
2,500-3,000	11	4,500-5,000	3
3,000-3,500	11	5,000-5,500	2
3,500-4,000	1	5,500 and over	3

Current Expenditure per Pupil in ADM

Average daily membership (ADM) is considered a better measure than ADA for use in computing per pupil expenditures. It represents an average of the pupils belonging—those attending (ADA) plus those absent—and provides a measure of the actual number of pupils for whom the expenditures were made. Because some states do not use this method of pupil reporting, figures on expenditures per pupil in ADM are incomplete.

Column 4 of Tables 11 and 12 gives the expenditure per pupil in ADM for 1984-85 (revised) and for 1985-86 for each of the states and the District of Columbia reporting ADM. From this incomplete return, the average expenditure per pupil in ADM for the U.S. is $3,241 for 1984-85 and $3,491 for 1985-86.

The following figures show the average cost per pupil in ADM starting with 1975-76. The percent increases in this measure are also shown below:

School year	Amount	Percent change over previous year
1975-76	1,370	. . .
1976-77	1,502	9.6
1977-78	1,666	10.9
1978-79	1,843	10.6
1979-80	2,099	13.8
1980-81	2,345	11.7
1981-82	2,596	10.7
1982-83	2,788	7.1
1983-84	2,999	7.5
1984-85	3,241	8.0
1985-86	3,491	7.7

Capital Outlay

Total expenditures for capital outlay are estimated at $8,056,900,000 for 1985-86, an increase of approximately $535,000 over the 1984-85 level. The table below shows the trend over the last ten years, showing the variability in spending for this function resulting from shifting budget priorities and changes in school district needs for capital outlay.

School year	Capital outlay (in thousands)	Percent change over previous year
1975-76	$5,738,640	. . .
1976-77	5,453,904	-4.9
1977-78	5,511,869	1.0
1978-79	5,955,962	8.0
1979-80	6,503,975	9.2
1980-81	6,731,929	3.5
1981-82	6,404,379	-4.8
1982-83	6,324,950	-1.2
1983-84	6,502,027	2.7
1984-85	7,521,519	15.6
1985-86	8,056,900	7.1

Interest on School Debt

For the school year 1984-35 total expenditures for interest on debts were estimated at $2,438,521,000. For the school year 1985-86 this expenditure grew to $2,656,806,000, an increase of almost 9 percent. The trend from 1975-76 to 1985-86 is shown below:

School year	Interest (in thousands)	Percent change over previous year
1975-76	$2,028,725	. . .
1976-77	2,031,999	0.1
1977-78	1,897,474	-6.6
1978-79	1,916,729	1.0
1979-80	2,081,161	8.5
1980-81	2,156,133	3.6
1981-82	2,326,002	7.8
1982-83	2,252,861	-3.1
1983-84	2,330,431	3.4
1984-85	2,438,521	4.6
1985-86	2,656,806	8.9

NOTES TO ALL TABLES

TABLES 1-11

The data shown by state and by region in Tables 1 to 11 are revised estimates for 1984-85 and preliminary estimates for 1985-86. Unless otherwise noted, these estimates are consistent with the accounting procedures defined and recommended by the U.S. Department of Education. NEA Research's own estimates are submitted to the cooperating agencies for verification or revision.

Tables 1-11 show totals for "50 states and D.C." This consists of a summation of the data for the 50 separate United States and the District of Columbia, for a grand total of 51 jurisdictions. The territories and the outlying areas are not included in this total.

Unverified state figures identified below are NEA Research estimates based on regression equations for each variable. These regression-based estimates are used in those cases where the state departments of education do not submit complete *Estimates* reporting forms, or do not respond to the survey at all.

Alaska	1984-85	Table 7: All
		Table 8: All
		Table 10: All
	1985-86	Table 7: All
		Table 8: All
		Table 10: All
Arizona	1984-85	Table 7: All
	1985-86	Table 2: Columns 5-7
		Table 4: All
		Table 6: All
		Table 7: All
California	1984-85	Table 3: Column 6
		Table 5: All
		Table 7: All
	1985-86	Table 2: Columns 5-7
		Table 4: Column 6
		Table 6: All
		Table 7: All
District	1984-85	Table 5: Columns 2-7
	1985-86	Table 4: Column 6
		Table 7: All
Georgia	1985-86	Table 7: Columns 7,8
Hawaii	1985-86	Table 7: Columns 7,8

Kansas	1984-85	Table 7: Columns 3,4
	1985-86	Table 6: Columns 2,3,5,6
		Table 7: Columns 7,8
Maryland	1984-85	Table 5: Columns 2,3,5,6
		Table 7: Columns 3,4
	1985-86	Table 6: Columns 2,3,5,6
		Table 7: Columns 7,8
Massachusetts	1984-85	All
	1985-86	All
Michigan	1984-85	All
	1985-86	All
Montana	1984-85	Table 7: Columns 2,3,4
	1985-86	Table 7: Columns 6-8
Nebraska	1985-86	Table 4: All
		Table 7: All
		Table 11: All
New Hampshire	1984-85	Table 5: Columns 9,10
	1985-86	Table 7: Columns 6-8
		Table 9: All
		Table 11: All
New Mexico	1984-85	Table 7: Columns 3,4
	1985-86	Table 7: Columns 7,8
		Table 9: All
		Table 11: All
Rhode Island	1984-85	Table 5: Columns 2-7
	1985-86	Table 6: Columns 2-7
Vermont	1985-86	Table 6: All
		Table 7: All
West Virginia	1985-86	Table 6: All
Wyoming	1984-85	Table 10: All
	1985-86	Table 6: All
		Table 11: All

STATE DEPARTMENT OF EDUCATION FOOTNOTES

Colorado: Public school revenues and expenditures are reported on a calendar-year basis.

Georgia: Local education agency accounting method changed in FY 1985 from a cash basis to an accrual basis.

Hawaii: Classroom teachers are paid on the same salary scale and are in the same collective bargaining unit. Any differences between elementary and secondary teacher average salaries therefore are due to differences in longevity of service and educational credits earned beyond the bachelor's degree.

Indiana: Data reported for public high school graduates include regular and special graduates. Special graduates include those graduates from night school, correspondence courses, and summer school.

New Jersey: Average classroom teacher salaries reported for 1985-86 do not reflect recent state legislation establishing a minimum of $18,500.

Ohio: Average classroom teacher salaries reported do not include supplemental pay. With supplemental pay included, average teacher salaries would be: 1984-85: $23,300, and 1985-86: $24,961. Also, expenditure data do not reflect spending for debt retirement as follows: 1984-85: $478,700,000, and 1985-86: $500,000,000.

Oklahoma: The numbers of classroom teachers reported in Tables 5 and 6 include vocational-technical teachers.

Rhode Island: The number of ungraded special education teachers has been distributed between elementary and secondary classifications by NEA Research. Average salaries for special education teachers are: 1984-85: $25,977, and 1985-86: $27,424.

South Carolina: Basic administrative units exclude three special school districts operated by other state agencies.

Virginia: School Food Services funds are included in the Current Expenditures for Other Programs category.

Wisconsin: State equalization aid was frozen at 1984-85 levels by the Wisconsin Legislature. A new school aid credit in the amount of $155,000,000 was established by the Legislature to offset public school property taxes paid by individuals.

TABLE 1.--ESTIMATED NUMBER OF BASIC ADMINISTRATIVE UNITS --
PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1984-85 (REVISED) AND 1985-86

	1984-85 (REVISED) BASIC ADMINISTRATIVE UNITS			1985-86 BASIC ADMINISTRATIVE UNITS		
	TOTAL SCHOOL DISTRICTS	OPERATING SCHOOL DISTRICTS	NONOPERATING SCHOOL DISTRICTS	TOTAL SCHOOL DISTRICTS	OPERATING SCHOOL DISTRICTS	NONOPERATING SCHOOL DISTRICTS
1	2	3	4	5	6	7
50 STATES AND D. C.	15,817	15,563	254	15,746	15,499	247
NEW ENGLAND	1,378	1,240	138	1,377	1,240	137
CONNECTICUT	176	165	11	176	165	11
MAINE	283	228	55	282	228	54
MASSACHUSETTS	436	375	61	436	375	61
NEW HAMPSHIRE	169	158	11	169	158	11
RHODE ISLAND	40	40	0	40	40	0
VERMONT	274	274	0	274	274	0
MIDEAST	1,892	1,861	31	1,892	1,861	31
DELAWARE	19	19	0	19	19	0
DISTRICT OF COLUMBIA.....	1	1	0	1	1	0
MARYLAND	24	24	0	24	24	0
NEW JERSEY	616	592	24	616	592	24
NEW YORK	731	725	6	731	725	6
PENNSYLVANIA	501	500	1	501	500	1
SOUTHEAST	1,714	1,713	1	1,694	1,693	1
ALABAMA	129	129	0	130	130	0
ARKANSAS	361	361	0	341	341	0
FLORIDA	67	67	0	67	67	0
GEORGIA	187	187	0	187	187	0
KENTUCKY	180	180	0	180	180	0
LOUISIANA	66	66	0	66	66	0
MISSISSIPPI	154	154	0	154	154	0
NORTH CAROLINA	142	142	0	141	141	0
SOUTH CAROLINA	92	92	0	92	92	0
TENNESSEE	142	141	1	142	141	1
VIRGINIA	139	139	0	139	139	0
WEST VIRGINIA	55	55	0	55	55	0
GREAT LAKES	2,934	2,929	5	2,926	2,921	5
ILLINOIS	1,009	1,008	1	1,001	1,000	1
INDIANA	306	304	2	306	304	2
MICHIGAN	571	570	1	571	570	1
OHIO	616	615	1	616	615	1
WISCONSIN	432	432	0	432	432	0
PLAINS	3,207	3,140	67	3,179	3,112	67
IOWA	438	438	0	436	436	0
KANSAS	304	304	0	304	304	0
MINNESOTA	435	433	2	434	432	2
MISSOURI	546	546	0	545	545	0
NEBRASKA	977	938	39	955	915	40
NORTH DAKOTA	313	287	26	311	286	25
SOUTH DAKOTA	194	194	0	194	194	0
SOUTHWEST	2,049	2,047	2	2,042	2,041	1
ARIZONA	225	224	1	225	224	1
NEW MEXICO	88	88	0	88	88	0
OKLAHOMA	637	637	0	637	637	0
TEXAS	1,099	1,098	1	1,092	1,092	0
ROCKY MOUNTAINS	935	931	4	931	929	2
COLORADO	180	180	0	177	177	0
IDAHO	116	116	0	116	116	0
MONTANA	550	546	4	549	547	2
UTAH	40	40	0	40	40	0
WYOMING	49	49	0	49	49	0
FAR WEST	1,708	1,702	6	1,705	1,702	3
ALASKA.....	53	53	0	55	55	0
CALIFORNIA	1,029	1,029	0	1,028	1,028	0
HAWAII.....	1	1	0	1	1	0
NEVADA	17	17	0	17	17	0
OREGON	309	303	6	306	303	3
WASHINGTON	299	299	0	298	298	0

TABLE 2.--ESTIMATED FALL ENROLLMENT IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS 1984-85 (REVISED) AND 1985-86

REGION AND STATE	1984-85 (REVISED) FALL ENROLLMENT ELEMENTARY	SECONDARY	TOTAL	1985-86 FALL ENROLLMENT ELEMENTARY	SECONDARY	TOTAL
1	2	3	4	5	6	7
50 STATES AND D.C.	23,745,376	15,613,606	39,358,982	24,013,897	15,454,372	39,468,269
NEW ENGLAND	1,234,644	691,598	1,926,242	1,224,737	680,396	1,905,133
CONNECTICUT	316,272	162,303	478,575	313,559	158,868	472,427
MAINE	144,136	63,703	207,839	142,790	64,037	206,827
MASSACHUSETTS ...	564,090	293,000	857,090	553,655	287,600	841,255
NEW HAMPSHIRE ...	93,942	64,673	158,615	96,213	64,761	160,974
RHODE ISLAND	68,615	65,419	134,034	70,020	63,430	133,450
VERMONT	47,589	42,500	90,089	48,500	41,700	90,200
MIDEAST.....	3,290,301	3,024,865	6,315,166	3,320,534	2,929,163	6,249,697
DELAWARE	46,901	44,866	91,767	48,814	44,087	92,901
DIST. OF COLUMBIA	49,787	37,610	87,397	50,030	37,062	87,092
MARYLAND	337,510	336,330	673,840	346,542	325,018	671,560
NEW JERSEY	716,723	412,500	1,129,223	715,358	400,836	1,116,194
NEW YORK	1,305,384	1,325,675	2,631,059	1,327,600	1,280,900	2,608,500
PENNSYLVANIA	833,996	867,884	1,701,880	832,190	841,260	1,673,450
SOUTHEAST	5,902,381	3,592,484	9,494,865	5,940,055	3,600,751	9,540,806
ALABAMA	392,304	335,183	727,487	396,803	333,657	730,460
ARKANSAS	232,337	200,331	432,668	234,287	199,123	433,410
FLORIDA	792,846	728,129	1,520,975	823,016	736,413	1,559,429
GEORGIA	656,700	405,600	1,062,300	656,800	407,800	1,064,600
KENTUCKY	427,966	216,455	644,421	429,391	214,512	643,903
LOUISIANA	579,670	222,020	801,690	584,600	220,000	804,600
MISSISSIPPI	257,101	202,039	459,140	265,271	199,009	464,280
NORTH CAROLINA ..	758,402	336,143	1,094,545	752,899	339,994	1,092,893
SOUTH CAROLINA ..	422,420	180,303	602,723	423,860	181,930	605,790
TENNESSEE	583,578	237,175	820,753	574,692	240,722	815,414
VIRGINIA	585,028	380,194	965,222	588,656	379,448	968,104
WEST VIRGINIA ...	214,029	148,912	362,941	209,780	148,143	357,923
GREAT LAKES	4,445,750	2,624,689	7,070,439	4,421,020	2,563,193	6,984,213
ILLINOIS	1,254,477	575,142	1,829,619	1,243,575	533,181	1,776,756
INDIANA	505,399	467,179	972,578	505,845	460,212	966,057
MICHIGAN	1,126,000	569,000	1,695,000	1,124,000	556,000	1,680,000
OHIO	1,108,400	697,300	1,805,700	1,094,600	698,800	1,793,400
WISCONSIN	451,474	316,068	767,542	453,000	315,000	768,000
PLAINS	1,728,878	1,164,464	2,893,342	1,747,464	1,147,492	2,894,956
IOWA	262,733	227,669	490,402	264,113	221,330	485,443
KANSAS	253,606	151,741	405,347	260,362	149,867	410,229
MINNESOTA	348,775	348,355	697,130	357,564	338,949	696,513
MISSOURI	545,062	248,731	793,793	544,197	250,910	795,107
NEBRASKA	149,317	116,302	265,619	150,898	114,921	265,819
NORTH DAKOTA	83,157	35,076	118,233	83,102	34,868	117,970
SOUTH DAKOTA	86,228	36,590	122,818	87,228	36,647	123,875
SOUTHWEST	2,565,772	1,932,912	4,498,684	2,667,336	1,939,130	4,606,466
ARIZONA	406,819	170,536	577,355	420,600	175,600	596,200
NEW MEXICO	143,196	117,678	260,874	147,609	117,277	264,886
OKLAHOMA	327,877	272,733	600,610	326,000	270,000	596,000
TEXAS	1,687,880	1,371,965	3,059,845	1,773,127	1,376,253	3,149,380
ROCKY MOUNTAINS ...	841,192	560,749	1,401,941	859,143	563,080	1,422,223
COLORADO	322,416	223,011	545,427	329,347	221,295	550,642
IDAHO	118,647	92,053	210,700	120,215	91,210	211,425
MONTANA	108,796	45,616	154,412	108,121	45,951	154,072
UTAH	233,983	156,158	390,141	242,791	160,514	403,305
WYOMING	57,350	43,911	101,261	58,669	44,110	102,779
FAR WEST	3,736,458	2,021,845	5,758,303	3,833,608	2,031,167	5,864,775
ALASKA.....	59,592	44,606	104,198	61,453	45,999	107,452
CALIFORNIA	2,845,962	1,305,148	4,151,110	2,920,125	1,322,115	4,242,240
HAWAII.....	89,000	74,535	163,535	89,920	73,979	163,899
NEVADA	79,400	72,200	151,600	83,200	71,800	155,000
OREGON	278,784	168,100	446,884	283,389	164,133	447,522
WASHINGTON	383,720	357,256	740,976	395,521	353,141	748,662

TABLE 3.--ESTIMATED AVERAGE DAILY MEMBERSHIP AND AVERAGE DAILY ATTENDANCE IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS AND NUMBER OF PUBLIC HIGH-SCHOOL GRADUATES, 1984-85 (REVISED)

REGION AND STATE	AVERAGE DAILY MEMBERSHIP	AVERAGE DAILY ATTENDANCE	PERCENT ADA IS OF: FALL ENROLLMENT	PERCENT ADA IS OF: AVERAGE DAILY MEMBERSHIP	NUMBER OF PUBLIC HIGH SCHOOL GRADUATES
1	2	3	4	5	6
50 STATES AND D.C.	38,729,996	36,473,879	92.7	94.2	2,437,640
NEW ENGLAND	1,890,214	1,767,290	91.7	93.5	137,875
CONNECTICUT	465,220	446,990	93.4	96.1	34,400
MAINE	206,180	194,139	93.4	94.2	13,900
MASSACHUSETTS ...	844,060	777,000	90.7	92.1	63,600
NEW HAMPSHIRE ...	152,994	143,508	90.5	93.8	10,974
RHODE ISLAND	132,760	122,653	91.5	92.4	9,201
VERMONT	89,000	83,000	92.1	93.3	5,800
MIDEAST.....	6,236,031	5,711,622	90.4	91.6	438,871
DELAWARE	90,307	84,232	91.8	93.3	5,893
DIST. OF COLUMBIA	84,818	76,334	87.3	90.0	3,940
MARYLAND	669,796	614,368	91.2	91.7	48,119
NEW JERSEY	1,123,010	1,042,888	92.4	92.9	85,569
NEW YORK	2,584,800	2,335,100	88.8	90.3	167,800
PENNSYLVANIA	1,683,300	1,558,700	91.6	92.6	127,550
SOUTHEAST	NA	8,800,835	92.7	NA	536,729
ALABAMA	720,591	684,211	94.1	95.0	40,002
ARKANSAS	426,842	404,716	93.5	94.8	26,342
FLORIDA	1,522,077	1,399,093	92.0	91.9	81,138
GEORGIA	1,044,600	989,700	93.2	94.7	58,654
KENTUCKY	613,555	579,441	89.9	94.4	37,999
LOUISIANA	765,130	721,900	90.0	94.3	39,020
MISSISSIPPI	455,731	435,587	94.9	95.6	25,315
NORTH CAROLINA ..	1,078,700	1,018,795	93.1	94.4	67,245
SOUTH CAROLINA ..	582,860	559,340	92.8	96.0	34,500
TENNESSEE	811,232	769,862	93.8	94.9	43,293
VIRGINIA	957,125	901,994	93.4	94.2	60,959
WEST VIRGINIA ...	NA	336,196	92.6	NA	22,262
GREAT LAKES	NA	6,431,827	91.0	NA	477,242
ILLINOIS	1,708,190	1,600,380	87.5	93.7	117,027
INDIANA	954,946	907,367	93.3	95.0	64,815
MICHIGAN	NA	1,559,400	92.0	NA	112,900
OHIO	1,790,000	1,675,500	92.8	93.6	122,300
WISCONSIN	727,125	689,180	89.8	94.8	60,200
PLAINS	NA	2,677,678	92.5	NA	203,471
IOWA	432,509	460,985	94.0	95.5	38,087
KANSAS	385,483	364,105	89.8	94.5	25,957
MINNESOTA	695,694	658,404	94.4	94.6	53,600
MISSOURI	NA	714,062	90.0	NA	51,306
NEBRASKA	262,234	250,745	94.4	95.6	18,159
NORTH DAKOTA	117,286	112,594	95.2	96.0	8,156
SOUTH DAKOTA	122,270	116,783	95.1	95.5	8,206
SOUTHWEST	4,534,777	4,157,953	92.4	91.7	237,485
ARIZONA	505,718	477,519	82.7	94.4	27,894
NEW MEXICO	260,874	247,830	95.0	95.0	15,622
OKLAHOMA	580,059	548,604	91.3	94.6	34,626
TEXAS	3,188,126	2,884,000	94.3	90.5	159,343
ROCKY MOUNTAINS ...	NA	1,306,519	93.2	NA	79,728
COLORADO	526,336	505,724	92.7	96.1	32,255
IDAHO	NA	199,900	94.9	NA	12,148
MONTANA	146,228	138,661	89.8	94.8	10,032
UTAH	387,355	366,574	94.0	94.6	19,606
WYOMING	100,000	95,660	94.5	95.7	5,687
FAR WEST	NA	5,620,155	97.6	NA	326,239
ALASKA.....	100,235	87,230	83.7	87.0	5,104
CALIFORNIA	NA	4,139,461	99.7	NA	232,200
HAWAII.....	161,512	150,578	92.1	93.2	10,092
NEVADA	148,570	140,100	92.4	94.3	8,570
OREGON	441,226	413,662	92.6	93.8	26,870
WASHINGTON	735,066	689,124	93.0	93.7	43,403

TABLE 4.--ESTIMATED AVERAGE DAILY MEMBERSHIP AND AVERAGE DAILY ATTENDANCE IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS AND NUMBER OF PUBLIC HIGH-SCHOOL GRADUATES, 1985-86

REGION AND STATE	AVERAGE DAILY MEMBERSHIP	AVERAGE DAILY ATTENDANCE	PERCENT ADA IS OF: FALL ENROLLMENT	PERCENT ADA IS OF: AVERAGE DAILY MEMBERSHIP	NUMBER OF PUBLIC HIGH SCHOOL GRADUATES
1	2	3	4	5	6
50 STATES AND D.C.	38,553,383	36,602,960	92.7	94.9	2,401,992
NEW ENGLAND	1,867,991	1,747,439	91.7	93.5	132,924
CONNECTICUT	459,200	441,250	93.4	96.1	33,100
MAINE	205,200	193,400	93.5	94.2	13,300
MASSACHUSETTS ...	828,470	762,640	90.7	92.1	60,420
NEW HAMPSHIRE ...	155,340	145,709	90.5	93.8	11,074
RHODE ISLAND	130,781	121,440	91.0	92.9	9,430
VERMONT	89,000	83,000	92.0	93.3	5,600
MIDEAST.....	6,166,062	5,652,893	90.5	91.7	422,559
DELAWARE	91,612	85,230	91.7	93.0	5,806
DIST. OF COLUMBIA	84,508	75,861	87.1	89.8	3,900
MARYLAND	667,510	612,280	91.2	91.7	45,705
NEW JERSEY	1,105,032	1,032,122	92.5	93.4	81,948
NEW YORK	2,562,400	2,314,900	88.7	90.3	161,800
PENNSYLVANIA	1,655,000	1,532,500	91.6	92.6	123,400
SOUTHEAST	NA	8,844,681	92.7	NA	533,306
ALABAMA	723,536	687,007	94.1	95.0	39,186
ARKANSAS	421,192	398,006	91.8	94.5	25,740
FLORIDA	1,563,375	1,444,871	92.7	92.4	81,426
GEORGIA	1,048,300	993,200	93.3	94.7	56,249
KENTUCKY	612,200	578,500	89.8	94.5	38,100
LOUISIANA	767,910	724,520	90.0	94.3	38,500
MISSISSIPPI	450,898	432,524	93.2	95.9	25,538
NORTH CAROLINA ..	1,074,654	1,014,974	92.9	94.4	65,634
SOUTH CAROLINA ..	586,190	568,240	93.8	96.9	34,500
TENNESSEE	805,631	764,860	93.8	94.9	43,197
VIRGINIA	959,391	904,130	93.4	94.2	63,100
WEST VIRGINIA ...	NA	333,849	93.3	NA	22,136
GREAT LAKES	NA	6,361,632	91.1	NA	466,576
ILLINOIS	1,658,080	1,554,714	87.5	93.8	115,325
INDIANA	949,256	898,134	93.0	94.6	62,260
MICHIGAN	NA	1,542,520	91.8	NA	110,140
OHIO	1,779,000	1,663,400	92.8	93.5	120,000
WISCONSIN	742,869	702,864	91.5	94.6	58,851
PLAINS	NA	2,676,848	92.5	NA	197,651
IOWA	477,201	455,914	93.9	95.5	37,667
KANSAS	389,338	367,535	89.6	94.4	25,206
MINNESOTA	695,148	657,746	94.4	94.6	52,150
MISSOURI	NA	715,000	89.9	NA	49,200
NEBRASKA	262,431	250,934	94.4	95.6	17,620
NORTH DAKOTA	116,790	112,119	95.0	96.0	7,708
SOUTH DAKOTA	123,250	117,600	94.9	95.4	8,100
SOUTHWEST	4,419,998	4,270,747	92.7	96.6	236,641
ARIZONA	522,200	493,100	82.7	94.4	28,700
NEW MEXICO	264,886	251,642	95.0	95.0	15,263
OKLAHOMA	590,636	558,151	93.6	94.5	34,000
TEXAS	3,042,276	2,967,854	94.2	97.6	158,678
ROCKY MOUNTAINS ...	NA	1,322,894	93.0	NA	78,888
COLORADO	529,174	508,360	92.3	96.1	31,600
IDAHO	NA	200,850	95.0	NA	12,000
MONTANA	145,229	138,356	89.8	95.3	9,698
UTAH	400,421	378,942	94.0	94.6	19,890
WYOMING	101,760	96,386	93.8	94.7	5,700
FAR WEST	NA	5,725,826	97.6	NA	333,447
ALASKA.....	103,123	89,826	83.6	87.1	5,080
CALIFORNIA	NA	4,235,100	99.8	NA	239,270
HAWAII.....	161,871	150,913	92.1	93.2	9,710
NEVADA	148,836	140,190	90.4	94.2	9,046
OREGON	441,800	413,524	92.4	93.6	26,931
WASHINGTON	742,691	696,273	93.0	93.8	43,410

TABLE 5.--ESTIMATED NUMBER OF INSTRUCTIONAL STAFF MEMBERS IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS, BY TYPE OF POSITION, 1984-85 (REVISED)

REGION AND STATE	CLASSROOM TEACHERS						TOTAL CLASSROOM TEACHERS	OTHER NON-SUPERVISORY INSTRUCTIONAL STAFF	PRINCIPALS AND SUPERVISORS	TOTAL INSTRUCTIONAL STAFF
	ELEMENTARY SCHOOL			SECONDARY SCHOOL						
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL				
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C.	197,566	999,724	1,197,290	480,311	486,580	966,891	2,164,181	153,461	137,432	2,455,074
NEW ENGLAND	12,334	48,766	61,100	36,173	29,391	65,564	126,664	11,250	8,766	146,680
CONNECTICUT	4,318	14,765	19,083	7,263	6,322	13,585	32,668	3,259	2,339	38,266
MAINE	2,120	6,067	8,187	2,621	1,700	4,321	12,508	639	1,306	14,453
MASSACHUSETTS	3,740	17,530	21,270	19,877	15,186	35,063	56,333	5,000	3,500	64,833
NEW HAMPSHIRE	949	4,421	5,370	2,347	2,387	4,734	10,104	770	550	11,424
RHODE ISLAND	792	3,535	4,327	2,338	2,045	4,383	8,710	797	521	10,028
VERMONT	415	2,448	2,863	1,727	1,751	3,478	6,341	785	550	7,676
MIDEAST	36,702	154,571	191,273	108,792	93,344	202,136	393,409	29,708	28,099	451,216
DELAWARE	329	2,222	2,551	1,566	1,463	3,029	5,580	358	314	6,252
DIST. OF COLUMBIA	403	3,099	3,502	773	1,483	2,256	5,758	711	285	6,754
MARYLAND	1,986	15,418	17,404	10,034	10,075	20,109	37,513	3,070	3,128	43,711
NEW JERSEY	8,970	33,714	42,684	15,757	15,333	31,090	73,774	9,106	6,156	89,036
NEW YORK	13,100	64,000	77,100	51,100	41,100	92,200	169,300	8,000	12,900	190,200
PENNSYLVANIA	11,914	36,118	48,032	29,562	23,890	53,452	101,484	8,463	5,316	115,263
SOUTHEAST	30,494	269,452	299,946	83,382	130,587	213,969	513,915	32,870	32,758	579,543
ALABAMA	1,118	17,800	18,918	6,794	10,935	17,729	36,647	1,886	2,704	41,237
ARKANSAS	585	11,167	11,752	4,645	7,591	12,236	23,988	1,457	1,397	26,842
FLORIDA	6,162	41,051	47,213	16,023	23,028	39,051	86,264	7,784	5,070	99,118
GEORGIA	2,350	32,130	34,480	8,250	13,640	21,890	56,370	0	2,570	58,940
KENTUCKY	3,558	17,875	21,433	5,195	6,222	11,417	32,850	2,020	2,135	37,005
LOUISIANA	2,589	25,113	27,702	5,612	9,324	14,936	42,638	2,150	2,933	47,721
MISSISSIPPI	1,012	12,536	13,548	4,226	7,327	11,553	25,101	1,435	1,504	28,040
NORTH CAROLINA	2,965	29,950	32,915	8,601	14,568	23,169	56,084	3,994	4,078	64,156
SOUTH CAROLINA	1,808	19,626	21,434	4,283	7,871	12,154	33,588	2,835	2,097	38,520
TENNESSEE	3,015	21,993	25,008	6,750	8,265	15,015	40,023	3,491	3,120	46,634
VIRGINIA	3,319	29,538	32,857	8,676	16,097	24,773	57,630	4,572	3,549	65,751
WEST VIRGINIA	2,013	10,673	12,686	4,327	5,719	10,046	22,732	1,246	1,601	25,579
GREAT LAKES	42,926	170,550	213,476	86,590	75,521	162,111	375,587	26,080	22,876	424,543
ILLINOIS	14,681	51,712	66,393	20,122	14,754	34,876	101,269	4,911	6,083	112,263
INDIANA	4,068	21,950	26,018	13,612	11,674	25,286	51,304	2,723	3,511	57,538
MICHIGAN	7,253	35,409	42,662	17,572	19,039	36,611	79,273	9,010	4,326	92,609
OHIO	10,524	41,799	52,323	23,934	21,804	45,738	98,061	6,636	6,536	111,233
WISCONSIN	6,400	19,680	26,080	11,350	8,250	19,600	45,680	2,800	2,420	50,900
PLAINS	13,124	79,299	92,423	46,166	39,169	85,335	177,758	12,231	10,435	200,424
IOWA	1,665	12,599	14,264	9,406	7,059	16,465	30,729	1,699	1,455	33,883
KANSAS	1,647	13,202	14,849	6,431	5,051	11,482	26,331	1,995	1,643	29,969
MINNESOTA	4,556	14,826	19,382	12,196	8,432	20,628	40,010	2,540	1,909	44,459
MISSOURI	2,274	22,053	24,327	10,273	12,738	23,011	47,338	4,124	3,401	54,863
NEBRASKA	1,131	8,203	9,334	4,428	3,749	8,177	17,511	1,178	1,086	19,775
NORTH DAKOTA	961	3,919	4,880	1,787	1,150	2,937	7,817	288	434	8,539
SOUTH DAKOTA	890	4,497	5,387	1,645	990	2,635	8,022	407	507	8,936
SOUTHWEST	15,789	123,611	139,400	47,331	61,222	108,553	247,953	19,917	13,099	280,969
ARIZONA	4,277	13,179	17,456	4,320	3,040	7,360	24,816	6,594	1,248	32,658
NEW MEXICO	1,295	7,046	8,341	3,157	3,121	6,278	14,619	1,336	814	16,769
OKLAHOMA	1,830	16,491	18,321	7,929	9,555	17,484	35,805	1,851	1,848	39,504
TEXAS	8,387	86,895	95,282	31,925	45,506	77,431	172,713	10,136	9,189	192,038
ROCKY MOUNTAINS	9,156	32,938	42,094	16,836	13,163	29,999	72,093	4,990	4,245	81,328
COLORADO	3,070	12,215	15,285	6,975	6,564	13,539	28,824	1,835	1,581	32,240
IDAHO	797	4,518	5,315	2,713	2,132	4,845	10,160	539	666	11,365
MONTANA	1,889	4,837	6,726	1,990	1,040	3,030	9,756	850	500	11,106
UTAH	2,165	7,764	9,929	3,791	2,458	6,249	16,178	1,320	1,094	18,592
WYOMING	1,235	3,604	4,839	1,367	969	2,336	7,175	446	404	8,025
FAR WEST	37,041	120,537	157,578	55,041	44,183	99,224	256,802	16,415	17,154	290,371
ALASKA	895	2,482	3,377	1,439	1,275	2,714	6,091	680	220	6,991
CALIFORNIA	25,887	85,715	111,602	34,230	27,924	62,154	173,756	8,327	11,556	193,639
HAWAII	334	4,125	4,459	1,518	2,164	3,682	8,141	1,223	360	9,724
NEVADA	732	3,344	4,076	1,682	1,738	3,420	7,496	612	404	8,512
OREGON	4,221	10,666	14,887	6,173	4,433	10,606	25,493	2,609	1,732	29,834
WASHINGTON	4,972	14,205	19,177	9,999	6,649	16,648	35,825	2,964	2,882	41,671

TABLE 6.--ESTIMATED NUMBER OF INSTRUCTIONAL STAFF MEMBERS IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS, BY TYPE OF POSITION, 1985-86

REGION AND STATE	CLASSROOM TEACHERS						TOTAL CLASSROOM TEACHERS	OTHER NON-SUPERVISORY INSTRUCTIONAL STAFF	PRINCIPALS AND SUPERVISORS	TOTAL INSTRUCTIONAL STAFF
	ELEMENTARY SCHOOL			SECONDARY SCHOOL						
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL				
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C.	199,753	1,011,763	1,211,516	477,567	488,768	966,335	2,177,851	154,675	137,952	2,470,478
NEW ENGLAND	12,560	50,348	62,908	35,822	29,294	65,116	128,024	11,541	9,112	148,677
CONNECTICUT	4,225	15,250	19,475	7,163	6,487	13,650	33,125	3,327	2,460	38,912
MAINE	2,110	6,311	8,421	2,687	1,779	4,466	12,887	686	1,370	14,943
MASSACHUSETTS	3,810	17,620	21,430	19,814	15,146	34,960	56,390	5,140	3,525	65,055
NEW HAMPSHIRE	1,175	5,128	6,303	2,118	2,076	4,194	10,497	800	575	11,872
RHODE ISLAND	815	3,589	4,404	2,305	2,046	4,351	8,755	798	627	10,180
VERMONT	425	2,450	2,875	1,735	1,760	3,495	6,370	790	555	7,715
MIDEAST	36,758	155,709	192,467	108,548	92,560	201,108	393,575	29,626	27,891	451,092
DELAWARE	326	2,365	2,691	1,567	1,487	3,054	5,745	379	320	6,444
DIST. OF COLUMBIA	400	2,812	3,212	698	1,355	2,053	5,265	710	278	6,253
MARYLAND	2,120	15,800	17,920	10,165	10,170	20,335	38,255	3,078	3,051	44,384
NEW JERSEY	8,978	33,758	42,736	15,755	15,319	31,074	73,810	9,120	6,172	89,102
NEW YORK	13,100	65,100	78,200	51,000	40,500	91,500	169,700	7,950	12,800	190,450
PENNSYLVANIA	11,834	35,874	47,708	29,363	23,729	53,092	100,800	8,389	5,270	114,459
SOUTHEAST	30,527	272,559	303,086	83,863	131,824	215,687	518,773	33,137	33,184	585,094
ALABAMA	1,126	17,929	19,055	6,843	11,015	17,858	36,913	1,909	2,834	41,656
ARKANSAS	603	10,989	11,592	4,674	7,433	12,107	23,699	1,408	1,354	26,461
FLORIDA	6,093	42,548	48,641	16,266	24,066	40,332	88,973	8,166	5,160	102,299
GEORGIA	2,300	33,100	35,400	8,260	13,710	21,970	57,370	0	2,620	59,990
KENTUCKY	3,640	18,300	21,940	5,300	6,360	11,660	33,600	2,030	2,150	37,780
LOUISIANA	2,600	25,400	28,000	5,600	9,300	14,900	42,900	2,100	3,000	48,000
MISSISSIPPI	1,000	12,500	13,500	4,200	7,300	11,500	25,000	1,400	1,516	27,916
NORTH CAROLINA	2,950	29,800	32,750	8,601	14,568	23,169	55,919	3,998	4,198	64,115
SOUTH CAROLINA	1,800	19,600	21,400	4,300	7,900	12,200	33,600	2,800	2,100	38,500
TENNESSEE	3,048	22,141	25,189	6,801	8,313	15,114	40,303	3,500	3,130	46,933
VIRGINIA	3,331	29,651	32,982	8,708	16,159	24,867	57,849	4,589	3,562	66,000
WEST VIRGINIA	2,036	10,601	12,637	4,310	5,700	10,010	22,647	1,237	1,560	25,444
GREAT LAKES	42,551	171,076	213,627	83,568	75,757	159,325	372,952	26,415	22,597	421,964
ILLINOIS	15,157	52,725	67,882	17,385	14,784	32,169	100,051	4,712	5,933	110,696
INDIANA	3,982	21,311	25,293	13,279	11,429	24,708	50,001	2,640	3,377	56,018
MICHIGAN	7,225	35,275	42,500	17,504	18,966	36,470	78,970	9,000	4,300	92,270
OHIO	9,787	42,065	51,852	24,100	22,278	46,378	98,230	7,303	6,587	112,120
WISCONSIN	6,400	19,700	26,100	11,300	8,300	19,600	45,700	2,760	2,400	50,860
PLAINS	13,453	80,943	94,396	45,836	39,524	85,360	179,756	12,327	10,494	202,577
IOWA	1,780	12,736	14,516	9,220	7,161	16,381	30,897	1,786	1,481	34,164
KANSAS	1,696	13,550	15,246	6,393	5,021	11,414	26,660	1,977	1,680	30,317
MINNESOTA	4,750	15,130	19,880	12,210	8,440	20,650	40,530	2,525	1,900	44,955
MISSOURI	2,260	22,590	24,850	10,234	13,006	23,240	48,090	4,130	3,430	55,650
NEBRASKA	1,138	8,225	9,363	4,415	3,796	8,211	17,574	1,190	1,076	19,840
NORTH DAKOTA	953	3,981	4,934	1,768	1,150	2,918	7,852	302	426	8,580
SOUTH DAKOTA	876	4,731	5,607	1,596	950	2,546	8,153	417	501	9,071
SOUTHWEST	15,935	125,519	141,454	47,800	61,470	109,270	250,724	20,150	13,230	284,104
ARIZONA	4,400	13,400	17,800	4,340	3,060	7,400	25,200	6,600	1,260	33,060
NEW MEXICO	1,315	7,259	8,574	3,100	3,050	6,150	14,724	1,350	810	16,884
OKLAHOMA	1,800	16,500	18,300	8,000	9,000	17,000	35,300	1,800	1,900	39,000
TEXAS	8,420	88,360	96,780	32,360	46,360	78,720	175,500	10,400	9,260	195,160
ROCKY MOUNTAINS	9,567	33,454	43,021	16,799	13,323	30,122	73,143	5,035	4,206	82,384
COLORADO	3,218	12,100	15,318	6,900	6,600	13,500	28,818	1,854	1,560	32,232
IDAHO	780	4,585	5,365	2,710	2,181	4,891	10,256	571	628	11,455
MONTANA	1,955	5,008	6,963	2,060	1,076	3,136	10,099	897	517	11,513
UTAH	2,349	8,076	10,425	3,754	2,496	6,250	16,675	1,253	1,101	19,029
WYOMING	1,265	3,685	4,950	1,375	970	2,345	7,295	460	400	8,155
FAR WEST	38,402	122,155	160,557	55,331	45,016	100,347	260,904	16,444	17,238	294,586
ALASKA	926	2,512	3,438	1,470	1,305	2,775	6,213	700	222	7,135
CALIFORNIA	27,055	87,215	114,270	34,760	28,200	62,960	177,230	8,390	11,600	197,220
HAWAII	334	4,136	4,470	1,562	2,330	3,892	8,362	1,219	378	9,959
NEVADA	767	3,271	4,038	1,597	2,116	3,713	7,751	646	413	8,810
OREGON	4,225	10,466	14,691	5,976	4,538	10,514	25,205	2,505	1,718	29,428
WASHINGTON	5,095	14,555	19,650	9,966	6,527	16,493	36,143	2,984	2,907	42,034

TABLE 7.--ESTIMATED AVERAGE ANNUAL SALARIES OF TOTAL INSTRUCTIONAL STAFF AND OF CLASSROOM TEACHERS, 1984-85(REVISED) AND 1985-86

REGION AND STATE	1984-85 (REVISED) AVERAGE SALARY OF INSTRUCTIONAL STAFF	1984-85 (REVISED) AVERAGE SALARY OF CLASSROOM TEACHERS ELEMENTARY SCHOOL	1984-85 (REVISED) AVERAGE SALARY OF CLASSROOM TEACHERS SECONDARY SCHOOL	1984-85 (REVISED) AVERAGE SALARY OF CLASSROOM TEACHERS ALL TEACHERS	1985-86 AVERAGE SALARY OF INSTRUCTIONAL STAFF	1985-86 AVERAGE SALARY OF CLASSROOM TEACHERS ELEMENTARY SCHOOL	1985-86 AVERAGE SALARY OF CLASSROOM TEACHERS SECONDARY SCHOOL	1985-86 CLASSROOM TEACHERS ALL TEACHERS CURRENT DOLLARS	1985-86 CLASSROOM TEACHERS ALL TEACHERS PERCENT OF INCREASE OVER 1984-85	1985-86 CLASSROOM TEACHERS ALL TEACHERS PURCHASING POWER IN 1975-76 DOLLARS
1	2	3	4	5	6	7	8	9	10	11
50 STATES AND D.C..	$24,826	$23,117	$24,290	$23,534	$26,567	$24,762	$26,080	$25,257	7.3	$12,821
NEW ENGLAND	25,373	22,891	23,970	23,406	26,962	24,354	25,568	24,920	6.5	12,650
CONNECTICUT	25,596	24,193	24,906	24,468	27,850	26,260	27,210	26,610	8.8	13,508
MAINE	18,935	17,850	19,238	18,330	20,227	19,090	20,513	19,583	6.8	9,941
MASSACHUSETTS ...	28,000	24,337	24,863	24,618	29,065	25,553	26,106	25,849	5.0	13,121
NEW HAMPSHIRE ...	19,276	18,638	18,505	18,577	21,600	20,070	20,220	20,148	8.5	10,227
RHODE ISLAND	28,145	27,712	28,157	27,693	29,651	29,218	30,335	29,470	6.4	14,959
VERMONT	19,640	18,571	19,352	18,996	22,500	19,870	20,710	20,325	7.0	10,317
MIDEAST	27,243	25,632	26,870	26,298	29,356	27,756	29,247	28,431	8.1	14,432
DELAWARE	23,752	22,317	23,436	22,924	25,537	23,903	25,260	24,625	7.4	12,500
DIST. OF COLUMBIA	35,930	32,067	32,067	32,067	38,085	33,990	33,990	33,990	6.0	17,254
MARYLAND	26,782	24,742	26,265	25,861	28,124	26,010	29,900	27,186	5.1	13,800
NEW JERSEY	26,060	24,400	25,420	24,830	29,310	27,850	28,720	28,216	13.6	14,323
NEW YORK	29,166	27,304	28,973	28,213	31,100	29,125	31,125	30,200	7.0	15,330
PENNSYLVANIA	24,839	24,074	24,289	24,192	26,704	25,882	26,113	26,009	7.5	13,203
SOUTHEAST	21,641	20,130	20,447	20,199	23,309	21,539	22,014	21,739	7.6	11,035
ALABAMA	20,923	20,295	20,295	20,295	23,643	22,934	22,934	22,934	13.0	11,642
ARKANSAS	19,318	18,176	19,196	18,696	20,661	18,995	20,060	19,538	4.5	9,918
FLORIDA	22,480	21,217	20,375	20,836	24,055	22,696	21,767	22,296	7.0	11,318
GEORGIA	21,560	21,370	20,960	20,610	23,070	21,710	22,460	22,080	7.1	11,208
KENTUCKY	21,090	19,750	21,110	20,230	21,820	20,440	21,850	20,940	3.5	10,629
LOUISIANA	19,900	19,200	20,040	19,490	20,900	20,160	21,040	20,460	5.0	10,386
MISSISSIPPI	16,469	15,662	16,230	15,923	18,993	18,180	18,752	18,443	15.8	9,362
NORTH CAROLINA ..	26,732	20,735	20,920	20,812	28,870	22,601	22,594	22,476	8.0	11,409
SOUTH CAROLINA ..	21,029	19,621	21,050	20,143	22,372	20,873	22,397	21,428	6.4	10,877
TENNESSEE	20,850	20,412	20,579	20,474	22,210	21,734	21,911	21,800	6.5	11,066
VIRGINIA	22,085	20,583	22,135	21,272	24,256	22,625	24,331	23,382	9.9	11,869
WEST VIRGINIA ...	20,341	19,280	19,920	19,563	21,536	20,538	20,733	20,625	5.4	10,470
GREAT LAKES	26,049	24,554	25,985	24,989	27,447	26,181	27,655	26,681	6.8	13,544
ILLINOIS	26,524	24,529	28,019	25,477	28,115	26,001	29,700	27,190	6.7	13,802
INDIANA	23,671	22,368	23,350	22,853	25,178	23,849	24,827	24,333	6.5	12,352
MICHIGAN	29,610	28,400	28,890	28,595	29,990	29,960	30,500	30,168	5.5	15,314
OHIO	24,241	22,760	23,917	22,878	25,849	24,396	25,593	24,500	7.1	12,437
WISCONSIN	25,160	24,106	25,167	24,577	27,400	26,300	27,450	26,800	9.0	13,604
PLAINS	22,492	20,880	22,246	21,544	23,911	22,130	23,554	22,818	5.9	11,583
IOWA	21,686	20,135	21,629	20,934	22,499	20,863	22,420	21,690	3.6	11,010
KANSAS	22,564	21,023	21,203	21,121	24,324	22,660	22,850	22,768	7.8	11,557
MINNESOTA	26,370	24,860	26,010	25,450	27,950	26,350	27,570	26,970	6.0	13,690
MISSOURI	21,293	19,800	21,144	20,452	22,785	21,186	22,624	21,884	7.0	11,109
NEBRASKA	21,145	18,976	20,706	19,848	23,100	20,020	21,850	20,939	5.5	10,629
NORTH DAKOTA	20,710	19,790	20,570	20,090	21,460	20,624	21,124	20,816	3.6	10,566
SOUTH DAKOTA	18,048	17,300	17,450	17,356	18,826	18,035	18,192	18,095	4.3	9,185
SOUTHWEST	23,212	21,626	22,744	22,121	25,053	23,352	24,617	23,912	8.1	12,138
ARIZONA	25,838	23,247	23,683	23,380	27,300	24,530	24,990	24,680	5.6	12,528
NEW MEXICO	23,218	21,100	22,500	21,811	23,864	21,800	23,240	22,526	3.3	11,435
OKLAHOMA	19,680	18,405	19,671	19,019	22,080	20,805	22,071	21,419	12.6	10,873
TEXAS	23,491	21,994	23,369	22,610	25,370	23,754	25,239	24,419	8.0	12,395
ROCKY MOUNTAINS ...	24,166	22,428	23,571	22,915	25,562	23,532	24,941	24,124	5.3	12,246
COLORADO	25,382	24,150	24,800	24,454	26,884	25,504	26,350	25,900	5.9	13,147
IDAHO	20,763	19,608	20,500	20,033	21,785	20,222	21,788	20,969	4.7	10,644
MONTANA	22,440	21,110	22,830	21,705	24,000	21,880	23,660	22,492	3.6	11,417
UTAH	24,183	20,540	22,124	21,170	25,528	21,680	23,411	22,341	5.5	11,341
WYOMING	26,449	25,793	27,652	26,398	27,930	27,237	29,201	27,876	5.6	14,150
FAR WEST	28,721	26,707	28,433	26,826	30,879	28,652	30,390	28,881	7.7	14,660
ALASKA.....	41,000	39,520	39,900	39,751	43,474	41,240	41,640	41,480	4.3	21,056
CALIFORNIA	29,550	27,010	29,413	27,293	32,155	29,440	32,060	29,750	9.0	15,102
HAWAII.....	25,295	24,628	24,628	24,628	26,687	25,845	25,845	25,845	4.9	13,119
NEVADA	23,550	22,110	22,960	22,520	26,720	25,100	26,170	25,620	13.8	13,005
OREGON	25,974	25,367	26,620	24,378	27,245	25,367	26,620	25,788	5.8	13,090
WASHINGTON	26,633	25,190	26,025	25,505	27,166	25,693	26,546	26,015	2.0	13,206

TABLE 8.--ESTIMATED REVENUE AND NONREVENUE RECEIPTS, 1984-85 (REVISED)

REGION AND STATE	REVENUE RECEIPTS BY SOURCE (IN THOUSANDS) FEDERAL	STATE	LOCAL AND OTHER	TOTAL	PERCENT OF REVENUE RECEIPTS BY SOURCE FEDERAL	STATE	LOCAL AND OTHER	NONREVENUE RECEIPTS (IN THOUSANDS)	TOTAL RECEIPTS (COLS. 5 AND 9) (IN THOUSANDS)
1	2	3	4	5	6	7	8	9	10
50 STATES AND D.C.	$9,269,362	$69,302,354	$61,062,982	$139,634,698	6.6	49.6	43.7	$5,390,101	$145,024,799
NEW ENGLAND	415,388	2,978,829	4,234,389	7,628,606	5.4	39.0	55.5	36,576	7,665,182
CONNECTICUT	108,842	839,126	1,215,023	2,162,991	5.0	38.8	56.2	286	2,163,277
MAINE	51,854	319,180	266,185	637,219	8.1	50.1	41.8	15,000	652,219
MASSACHUSETTS ...	190,510	1,459,831	1,782,894	3,433,235	5.5	42.5	51.9	6,000	3,439,235
NEW HAMPSHIRE ...	20,184	25,282	470,660	516,126	3.9	4.9	91.2	13,790	529,916
RHODE ISLAND	23,682	222,352	299,627	545,661	4.3	40.7	54.9	0	545,661
VERMONT	20,316	113,058	200,000	333,374	6.1	33.9	60.0	1,500	334,874
MIDEAST.....	1,313,055	12,432,093	14,913,502	28,658,650	4.6	43.4	52.0	1,526,604	30,185,254
DELAWARE	32,897	267,832	92,230	392,959	8.4	68.2	23.5	6,843	399,802
DIST. OF COLUMBIA	26,435	...	340,652	367,087	7.2	...	92.8	...	367,087
MARYLAND	152,223	1,084,361	1,446,420	2,683,004	5.7	40.4	53.9	3,561	2,686,565
NEW JERSEY	268,100	2,400,200	2,884,300	5,552,600	4.8	43.2	51.9	87,100	5,639,700
NEW YORK	480,000	5,496,800	6,659,900	12,636,700	3.8	43.5	52.7	550,000	13,186,700
PENNSYLVANIA	353,400	3,182,900	3,490,000	7,026,300	5.0	45.3	49.7	879,100	7,905,400
SOUTHEAST	2,616,300	15,382,876	9,459,606	27,458,782	9.5	56.0	34.5	895,352	28,354,134
ALABAMA	209,587	1,164,168	273,206	1,646,961	12.7	70.7	16.6	72,764	1,719,725
ARKANSAS	115,084	669,332	316,697	1,101,113	10.5	60.8	28.8	40,000	1,141,113
FLORIDA	426,178	2,925,339	2,163,145	5,514,662	7.7	53.0	39.2	82,687	5,597,349
GEORGIA	281,735	1,620,292	1,085,448	2,987,475	9.4	54.2	36.3	5,671	2,993,146
KENTUCKY	182,900	1,146,200	335,600	1,664,700	11.0	68.9	20.2	85,700	1,750,400
LOUISIANA	248,100	1,276,800	854,800	2,379,700	10.4	53.7	35.9	191,400	2,571,100
MISSISSIPPI	183,398	568,938	261,122	1,013,458	18.1	56.1	25.8	48,738	1,062,196
NORTH CAROLINA ..	286,100	1,891,500	856,700	3,034,300	9.4	62.3	28.2	25,000	3,059,300
SOUTH CAROLINA ..	177,400	1,064,100	557,800	1,799,300	9.9	59.1	31.0	146,800	1,946,100
TENNESSEE	200,983	971,082	803,084	1,975,149	10.2	49.2	40.7	103,270	2,078,419
VIRGINIA	212,514	1,361,918	1,653,023	3,227,455	6.6	42.2	51.2	64,890	3,292,345
WEST VIRGINIA ...	92,321	723,207	298,981	1,114,509	8.3	64.9	26.8	28,432	1,142,941
GREAT LAKES	1,366,934	10,320,050	13,182,900	24,869,884	5.5	41.5	53.0	947,195	25,817,079
ILLINOIS	477,454	2,427,920	3,562,000	6,467,374	7.4	37.5	55.1	294,595	6,761,969
INDIANA	123,800	1,916,000	1,253,000	3,292,800	3.8	58.2	38.1	106,000	3,398,800
MICHIGAN	300,480	2,141,530	3,649,800	6,091,810	4.9	35.2	59.9	33,000	6,124,810
OHIO	318,000	2,718,800	2,988,600	6,025,400	5.3	45.1	49.6	438,700	6,464,100
WISCONSIN	147,200	1,115,800	1,729,500	2,992,500	4.9	37.3	57.8	74,900	3,067,400
PLAINS	580,977	4,267,113	5,043,766	9,891,856	5.9	43.1	51.0	206,683	10,098,539
IOWA	93,245	646,487	848,999	1,588,731	5.9	40.7	53.4	37,822	1,626,553
KANSAS	75,042	682,284	794,554	1,551,880	4.8	44.0	51.2	20,898	1,572,778
MINNESOTA	129,200	1,531,800	1,125,400	2,786,400	4.6	55.0	40.4	54,500	2,840,900
MISSOURI	163,156	869,138	1,349,880	2,382,174	6.8	36.5	56.7	70,836	2,453,010
NEBRASKA	45,000	232,000	548,000	825,000	5.5	28.1	66.4	15,000	840,000
NORTH DAKOTA	32,310	208,510	150,000	390,820	8.3	53.4	38.4	7,100	397,920
SOUTH DAKOTA	43,024	96,894	226,933	366,851	11.7	26.4	61.9	527	367,378
SOUTHWEST	1,185,622	7,772,801	6,074,258	15,032,681	7.9	51.7	40.4	1,112,223	16,144,904
ARIZONA	160,000	801,000	568,000	1,529,000	10.5	52.4	37.1	0	1,529,000
NEW MEXICO	98,637	691,250	103,288	893,175	11.0	77.4	11.6	17,380	910,555
OKLAHOMA	103,300	1,100,000	528,000	1,731,300	6.0	63.5	30.5	95,900	1,827,200
TEXAS	823,685	5,180,551	4,874,970	10,879,206	7.6	47.6	44.8	998,943	11,878,149
ROCKY MOUNTAINS ...	263,095	2,246,240	2,511,466	5,020,801	5.2	44.7	50.0	203,240	5,224,041
COLORADO	111,000	812,000	1,267,000	2,190,000	5.1	37.1	57.9	50,000	2,240,000
IDAHO	34,000	325,000	143,000	502,000	6.8	64.7	28.5	10,000	512,000
MONTANA	40,295	324,091	262,655	627,041	6.4	51.7	41.9	13,453	640,494
UTAH	61,800	541,149	443,811	1,046,760	5.9	51.7	42.4	77,787	1,124,547
WYOMING	16,000	244,000	395,000	655,000	2.4	37.3	60.3	52,000	707,000
FAR WEST	1,527,991	13,902,352	5,643,095	21,073,438	7.3	66.0	26.8	462,228	21,535,666
ALASKA.....	20,149	500,177	136,958	657,284	3.1	76.1	20.8	77,000	734,284
CALIFORNIA	1,188,505	10,229,108	3,564,677	14,982,290	7.9	68.3	23.8	190,000	15,172,290
HAWAII.....	53,300	518,300	1,300	572,900	9.3	90.5	.2	0	572,900
NEVADA	19,802	168,283	266,871	454,956	4.4	37.0	58.7	2,708	457,664
OREGON	90,718	493,000	1,146,920	1,730,638	5.2	28.5	66.3	32,899	1,763,537
WASHINGTON	155,517	1,993,484	526,369	2,675,370	5.8	74.5	19.7	159,621	2,834,991

TABLE 9.--ESTIMATED REVENUE AND NONREVENUE RECEIPTS, 1985-86

REGION AND STATE	REVENUE RECEIPTS BY SOURCE (IN THOUSANDS) FEDERAL	STATE	LOCAL AND OTHER	TOTAL	PERCENT OF REVENUE RECEIPTS BY SOURCE FEDERAL	STATE	LOCAL AND OTHER	NONREVENUE RECEIPTS (IN THOUSANDS)	TOTAL RECEIPTS (COLS. 5 AND 9) (IN THOUSANDS)
1	2	3	4	5	6	7	8	9	10
50 STATES AND D.C.	$9,588,136	$75,032,891	$65,066,970	$149,637,997	6.4	50.1	43.5	$5,186,342	$154,874,339
NEW ENGLAND	423,423	3,258,794	4,359,469	8,041,686	5.3	40.5	54.2	43,000	8,084,686
CONNECTICUT	114,363	940,507	1,265,869	2,320,739	4.9	40.5	54.5	300	2,321,039
MAINE	52,660	348,074	280,849	681,583	7.7	51.1	41.2	20,000	701,583
MASSACHUSETTS	190,500	1,572,300	1,810,400	3,573,200	5.3	44.0	50.7	11,000	3,584,200
NEW HAMPSHIRE	20,000	26,200	479,700	525,900	3.8	5.0	91.2	10,000	535,900
RHODE ISLAND	24,000	246,213	317,651	587,864	4.1	41.9	54.0	0	587,864
VERMONT	21,900	125,500	205,000	352,400	6.2	35.6	58.2	1,700	354,100
MIDEAST	1,367,487	13,448,360	15,841,875	30,657,722	4.5	43.9	51.7	1,618,080	32,275,802
DELAWARE	32,900	293,100	100,400	426,400	7.7	68.7	23.5	12,900	439,300
DIST. OF COLUMBIA	25,708	...	360,000	385,708	6.7	...	93.3	...	385,708
MARYLAND	166,000	1,162,000	1,545,000	2,873,000	5.8	40.4	53.8	3,500	2,876,500
NEW JERSEY	282,800	2,674,700	3,027,600	5,985,100	4.7	44.7	50.6	75,000	6,060,100
NEW YORK	485,479	5,944,660	7,109,475	13,539,614	3.6	43.9	52.5	638,780	14,178,394
PENNSYLVANIA	374,600	3,373,900	3,699,400	7,447,900	5.0	45.3	49.7	887,900	8,335,800
SOUTHEAST	2,682,719	16,508,458	10,276,942	29,468,119	9.1	56.0	34.9	987,075	30,455,194
ALABAMA	210,000	1,333,794	273,000	1,816,794	11.6	73.4	15.0	76,000	1,892,794
ARKANSAS	121,289	719,332	332,000	1,172,621	10.3	61.3	28.3	37,498	1,210,119
FLORIDA	476,672	3,183,642	2,299,952	5,960,266	8.0	53.4	38.6	244,835	6,205,101
GEORGIA	255,570	1,755,021	1,135,844	3,146,435	8.1	55.8	36.1	7,702	3,154,137
KENTUCKY	189,000	1,242,000	380,000	1,811,000	10.4	68.6	21.0	85,000	1,896,000
LOUISIANA	272,900	1,327,800	897,500	2,498,200	10.9	53.2	35.9	145,000	2,643,200
MISSISSIPPI	180,000	607,601	274,141	1,061,742	17.0	57.2	25.8	24,518	1,086,260
NORTH CAROLINA	271,795	2,208,292	959,504	3,439,591	7.9	64.2	27.9	20,000	3,459,591
SOUTH CAROLINA	167,100	1,096,800	598,500	1,862,400	9.0	58.9	32.1	146,800	2,009,200
TENNESSEE	208,017	1,066,353	859,300	2,133,670	9.7	50.0	40.3	113,597	2,247,267
VIRGINIA	217,863	1,232,764	1,962,240	3,412,867	6.4	36.1	57.5	62,373	3,475,240
WEST VIRGINIA	112,513	735,059	304,961	1,152,533	9.8	63.8	26.5	23,752	1,176,285
GREAT LAKES	1,390,576	11,394,541	13,789,050	26,574,167	5.2	42.9	51.9	924,568	27,498,735
ILLINOIS	506,161	2,734,811	3,727,000	6,967,972	7.3	39.2	53.5	282,811	7,250,783
INDIANA	126,895	2,011,800	1,315,650	3,454,345	3.7	58.2	38.1	111,300	3,565,645
MICHIGAN	303,920	2,341,130	3,756,000	6,401,050	4.7	36.6	58.7	30,000	6,431,050
OHIO	325,000	3,020,000	3,175,000	6,520,000	5.0	46.3	48.7	450,000	6,970,000
WISCONSIN	128,600	1,286,800	1,815,400	3,230,800	4.0	39.8	56.2	50,457	3,281,257
PLAINS	584,629	4,555,670	5,290,029	10,430,328	5.6	43.7	50.7	216,050	10,646,378
IOWA	96,498	672,854	883,606	1,652,958	5.8	40.7	53.5	39,372	1,692,330
KANSAS	75,043	729,844	831,938	1,636,825	4.6	44.6	50.8	22,000	1,658,825
MINNESOTA	123,900	1,591,000	1,207,500	2,922,400	4.2	54.4	41.3	60,000	2,982,400
MISSOURI	170,000	1,000,000	1,400,000	2,570,000	6.6	38.9	54.5	72,000	2,642,000
NEBRASKA	44,188	243,472	578,485	866,145	5.1	28.1	66.8	15,178	881,323
NORTH DAKOTA	32,000	210,500	151,000	393,500	8.1	53.5	38.4	7,000	400,500
SOUTH DAKOTA	43,000	108,000	237,500	388,500	11.1	27.8	61.1	500	389,000
SOUTHWEST	1,250,230	8,139,438	6,726,496	16,116,164	7.8	50.5	41.7	935,000	17,051,164
ARIZONA	160,952	855,786	589,047	1,605,785	10.0	53.3	36.7	0	1,605,785
NEW MEXICO	130,000	768,000	120,900	1,018,900	12.8	75.4	11.9	35,000	1,053,900
OKLAHOMA	88,551	1,107,000	531,000	1,726,551	5.1	64.1	30.8	100,000	1,826,551
TEXAS	870,727	5,408,652	5,485,549	11,764,928	7.4	46.0	46.6	800,000	12,564,928
ROCKY MOUNTAINS	267,372	2,389,052	2,641,281	5,297,705	5.0	45.1	49.9	217,862	5,515,567
COLORADO	118,000	836,000	1,368,000	2,322,000	5.1	36.0	58.9	68,737	2,390,737
IDAHO	32,250	337,300	145,000	514,550	6.3	65.6	28.2	12,000	526,550
MONTANA	42,309	340,295	275,788	658,392	6.4	51.7	41.9	14,125	672,517
UTAH	58,813	615,457	432,493	1,106,763	5.3	55.6	39.1	65,000	1,171,763
WYOMING	16,000	260,000	420,000	696,000	2.3	37.4	60.3	58,000	754,000
FAR WEST	1,621,700	15,338,578	6,141,828	23,102,106	7.0	66.4	26.6	244,707	23,346,813
ALASKA	23,701	537,639	159,070	720,410	3.3	74.6	22.1	90,000	810,410
CALIFORNIA	1,270,967	11,379,202	3,921,501	16,571,670	7.7	68.7	23.7	95,000	16,666,670
HAWAII	56,800	555,500	1,100	613,400	9.3	90.6	.2	0	613,400
NEVADA	19,485	172,414	313,407	505,306	3.9	34.1	62.0	2,000	507,306
OREGON	85,000	500,000	1,204,300	1,789,300	4.8	27.9	67.3	4,000	1,793,300
WASHINGTON	165,747	2,193,823	542,450	2,902,020	5.7	75.6	18.7	53,707	2,955,727

TABLE 10.--ESTIMATED EXPENDITURES FOR PUBLIC SCHOOLS, 1984-85 (REVISED)

REGION AND STATE	TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS			CURRENT EXPENDITURES FOR OTHER PROGRAMS (IN THOUSANDS)	CAPITAL OUTLAY (IN THOUSANDS)	INTEREST ON SCHOOL DEBT (IN THOUSANDS)	TOTAL CURRENT EXPENDITURES, CAPITAL OUTLAY, AND INTEREST (IN THOUSANDS) (COLS. 2,5,6,AND 7)
	AMOUNT (IN THOUSANDS)	PER PUPIL IN ADA	PER PUPIL IN ADM				
1	2	3	4	5	6	7	8
50 STATES AND D.C.	$125,524,891	$3,442	$3,241	$2,353,265	$7,521,519	$2,438,521	$137,838,196
NEW ENGLAND	6,962,113	3,939	3,683	86,609	335,111	126,445	7,510,278
CONNECTICUT	2,010,366	4,498	4,321	26,157	92,888	33,866	2,163,277
MAINE	602,467	3,103	2,922	13,500	23,649	12,603	652,219
MASSACHUSETTS	3,095,193	3,984	3,667	31,395	193,543	63,734	3,383,865
NEW HAMPSHIRE	440,715	3,071	2,881	2,161	17,280	6,594	466,750
RHODE ISLAND	528,372	4,308	3,980	3,396	4,751	5,648	542,167
VERMONT	285,000	3,434	3,202	10,000	3,000	4,000	302,000
MIDEAST	26,769,399	4,687	4,293	683,509	849,711	491,750	28,794,369
DELAWARE	351,090	4,168	3,888	8,022	12,913	6,615	378,640
DIST. OF COLUMBIA	367,425	4,813	4,332	13,215	8,598	0	389,238
MARYLAND	2,471,263	4,022	3,690	27,168	105,751	23,709	2,627,891
NEW JERSEY	5,270,300	5,054	4,693	39,500	60,100	109,100	5,479,000
NEW YORK	12,186,721	5,219	4,715	257,804	473,849	181,626	13,100,000
PENNSYLVANIA	6,122,600	3,928	3,637	337,800	188,500	170,700	6,819,600
SOUTHEAST	24,991,275	2,840	NA	323,182	1,704,852	402,795	27,422,104
ALABAMA	1,624,173	2,374	2,254	13,049	152,568	11,694	1,801,484
ARKANSAS	1,008,237	2,491	2,362	3,000	64,000	24,000	1,099,237
FLORIDA	4,898,475	3,501	3,218	0	400,867	43,313	5,342,655
GEORGIA	2,657,760	2,685	2,544	21,196	170,724	35,008	2,884,688
KENTUCKY	1,538,800	2,656	2,508	7,500	90,300	37,800	1,674,400
LOUISIANA	2,102,000	2,912	2,747	17,600	156,100	64,600	2,340,300
MISSISSIPPI	953,483	2,189	2,092	6,414	52,649	9,373	1,021,919
NORTH CAROLINA	3,023,400	2,968	2,803	18,900	149,600	0	3,191,900
SOUTH CAROLINA	1,559,800	2,789	2,676	14,500	167,000	56,100	1,797,400
TENNESSEE	1,855,909	2,411	2,288	21,182	146,747	61,322	2,085,160
VIRGINIA	2,835,632	3,144	2,963	173,988	103,228	51,580	3,164,428
WEST VIRGINIA	933,606	2,777	NA	25,853	51,069	8,005	1,018,533
GREAT LAKES	21,880,427	3,402	NA	474,912	826,668	366,766	23,548,773
ILLINOIS	5,465,147	3,415	3,199	138,892	237,988	115,566	5,957,593
INDIANA	2,543,200	2,803	2,663	118,900	119,900	16,500	2,798,500
MICHIGAN	5,640,480	3,617	NA	46,220	120,380	124,000	5,931,080
OHIO	5,476,800	3,269	3,060	100,200	271,000	60,900	5,908,900
WISCONSIN	2,754,800	3,997	3,789	70,700	77,400	49,800	2,952,700
PLAINS	8,836,066	3,300	NA	154,016	598,235	157,276	9,745,593
IOWA	1,565,733	3,396	3,245	0	99,310	16,715	1,681,758
KANSAS	1,343,713	3,690	3,486	51,930	124,692	22,322	1,542,657
MINNESOTA	2,422,200	3,679	3,482	55,000	161,800	57,000	2,696,000
MISSOURI	2,050,520	2,872	NA	28,086	134,410	36,583	2,249,599
NEBRASKA	785,000	3,131	2,994	2,000	27,000	19,000	833,000
NORTH DAKOTA	340,000	3,020	2,899	5,000	27,000	3,800	375,800
SOUTH DAKOTA	328,900	2,816	2,690	12,000	24,023	1,856	366,779
SOUTHWEST	12,848,265	3,090	2,833	48,389	1,550,289	556,912	15,003,855
ARIZONA	1,306,000	2,735	2,582	0	127,000	57,000	1,490,000
NEW MEXICO	812,397	3,278	3,114	3,789	181,268	44,186	1,041,640
OKLAHOMA	1,600,000	2,916	2,758	19,000	179,700	24,700	1,823,400
TEXAS	9,129,868	3,166	2,864	25,600	1,062,321	431,026	10,648,815
ROCKY MOUNTAINS	4,081,157	3,124	NA	26,794	427,074	137,083	4,672,108
COLORADO	1,788,039	3,536	3,397	2,300	100,200	52,000	1,942,539
IDAHO	456,000	2,281	NA	130	26,000	17,000	499,130
MONTANA	550,000	3,967	3,761	7,500	43,000	9,600	610,100
UTAH	812,538	2,217	2,098	16,014	147,874	35,207	1,011,633
WYOMING	474,580	4,961	4,746	850	110,000	23,276	608,706
FAR WEST	19,156,189	3,408	NA	555,854	1,229,579	199,494	21,141,116
ALASKA	658,105	7,544	6,566	6,668	40,000	29,000	733,773
CALIFORNIA	13,604,615	3,287	NA	462,951	642,724	62,000	14,772,290
HAWAII	526,700	3,498	3,261	15,900	13,700	800	557,100
NEVADA	399,042	2,848	2,686	2,158	32,228	13,237	446,665
OREGON	1,639,277	3,963	3,715	4,130	88,876	27,580	1,759,863
WASHINGTON	2,328,450	3,379	3,168	64,047	412,051	66,877	2,871,425

TABLE 11.--ESTIMATED EXPENDITURES FOR PUBLIC SCHOOLS, 1985-86

REGION AND STATE	TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS			CURRENT EXPENDITURES FOR OTHER PROGRAMS (IN THOUSANDS)	CAPITAL OUTLAY (IN THOUSANDS)	INTEREST ON SCHOOL DEBT (IN THOUSANDS)	TOTAL CURRENT EXPENDITURES, CAPITAL OUTLAY, AND INTEREST (IN THOUSANDS) (COLS. 2,5,6,AND 7)
	AMOUNT (IN THOUSANDS)	PER PUPIL IN ADA	PER PUPIL IN ADM				
1	2	3	4	5	6	7	8
50 STATES AND D.C.	$134,604,869	$3,677	$3,491	$2,470,383	$8,056,900	$2,656,806	$147,788,958
NEW ENGLAND	7,364,930	4,215	3,943	91,457	336,035	128,703	7,921,125
CONNECTICUT	2,156,977	4,888	4,697	28,065	99,662	36,332	2,321,036
MAINE	647,100	3,346	3,154	14,000	28,570	11,913	701,583
MASSACHUSETTS	3,245,100	4,255	3,917	32,451	180,184	63,255	3,520,990
NEW HAMPSHIRE	453,810	3,114	2,921	2,375	18,630	7,640	482,455
RHODE ISLAND	566,943	4,669	4,335	3,566	4,989	5,563	581,061
VERMONT	295,000	3,554	3,315	11,000	4,000	4,000	314,000
MIDEAST	28,640,467	5,067	4,645	697,829	905,822	491,539	30,735,657
DELAWARE	385,000	4,517	4,203	10,900	14,100	6,300	416,300
DIST. OF COLUMBIA	380,837	5,020	4,507	14,000	9,000	0	403,837
MARYLAND	2,662,900	4,349	3,989	29,200	110,600	24,400	2,827,100
NEW JERSEY	5,721,800	5,544	5,178	41,300	70,400	121,200	5,954,700
NEW YORK	12,999,930	5,616	5,073	244,329	501,922	158,739	13,904,920
PENNSYLVANIA	6,490,000	4,235	3,921	358,100	199,800	180,900	7,228,800
SOUTHEAST	26,833,152	3,034	NA	349,887	1,691,450	425,469	29,299,958
ALABAMA	1,722,800	2,508	2,381	13,000	150,000	12,000	1,897,800
ARKANSAS	1,051,588	2,642	2,497	3,802	53,488	25,154	1,134,032
FLORIDA	5,391,261	3,731	3,448	0	422,033	47,187	5,860,481
GEORGIA	2,960,193	2,980	2,824	21,768	277,647	35,845	3,295,453
KENTUCKY	1,650,700	2,853	2,696	7,500	92,000	40,000	1,790,200
LOUISIANA	2,207,100	3,046	2,874	18,000	170,000	69,500	2,464,600
MISSISSIPPI	996,994	2,305	2,211	5,875	45,757	9,791	1,058,417
NORTH CAROLINA	3,416,000	3,366	3,179	19,000	24,000	0	3,459,000
SOUTH CAROLINA	1,654,500	2,912	2,822	15,500	167,000	58,900	1,895,900
TENNESSEE	1,937,486	2,533	2,405	23,933	150,000	63,100	2,174,519
VIRGINIA	2,902,660	3,210	3,026	179,648	87,199	53,527	3,223,034
WEST VIRGINIA	941,870	2,821	NA	41,861	52,326	10,465	1,046,522
GREAT LAKES	22,973,301	3,611	NA	513,172	962,308	416,470	24,865,251
ILLINOIS	5,629,101	3,621	3,395	143,059	245,128	119,033	6,136,321
INDIANA	2,670,360	2,973	2,813	124,845	209,895	17,325	3,022,425
MICHIGAN	5,844,140	3,789	NA	60,760	132,500	160,220	6,197,620
OHIO	5,900,000	3,547	3,316	105,000	300,000	70,000	6,375,000
WISCONSIN	2,929,700	4,168	3,944	79,508	74,785	49,892	3,133,885
PLAINS	9,378,903	3,504	NA	157,292	614,249	164,024	10,314,468
IOWA	1,626,801	3,568	3,409	0	103,847	17,401	1,748,049
KANSAS	1,438,652	3,914	3,695	43,192	128,402	22,323	1,632,570
MINNESOTA	2,541,700	3,864	3,656	64,800	150,000	59,000	2,815,500
MISSOURI	2,255,572	3,155	NA	30,000	147,000	40,000	2,472,572
NEBRASKA	824,250	3,285	3,141	2,300	32,000	19,600	878,150
NORTH DAKOTA	343,000	3,059	2,937	5,000	27,000	3,800	378,800
SOUTH DAKOTA	348,927	2,967	2,831	12,000	26,000	1,900	388,827
SOUTHWEST	13,886,722	3,252	3,142	48,735	1,837,638	660,403	16,433,498
ARIZONA	1,394,867	2,829	2,671	0	136,113	58,282	1,589,262
NEW MEXICO	849,000	3,374	3,205	3,700	183,000	40,200	1,075,900
OKLAHOMA	1,600,000	2,867	2,709	20,035	180,000	25,000	1,825,035
TEXAS	10,042,855	3,384	3,301	25,000	1,338,525	536,921	11,943,301
ROCKY MOUNTAINS	4,379,567	3,311	NA	30,554	470,085	151,466	5,031,672
COLORADO	1,901,046	3,740	3,592	1,934	113,081	56,733	2,072,794
IDAHO	480,000	2,390	NA	125	20,000	18,500	518,625
MONTANA	600,000	4,337	4,131	6,887	52,000	9,600	668,487
UTAH	870,407	2,297	2,174	20,682	160,804	39,812	1,091,705
WYOMING	528,114	5,479	5,190	926	124,200	26,821	680,061
FAR WEST	21,147,827	3,693	NA	581,457	1,239,313	218,732	23,187,329
ALASKA	722,567	8,044	7,007	9,917	42,800	31,000	806,284
CALIFORNIA	15,131,830	3,573	NA	485,441	672,399	62,000	16,351,670
HAWAII	568,400	3,766	3,511	17,700	25,000	800	611,900
NEVADA	440,488	3,142	2,960	2,000	33,162	16,630	492,280
OREGON	1,704,800	4,123	3,859	4,780	60,000	32,000	1,801,580
WASHINGTON	2,579,742	3,705	3,474	61,619	405,952	76,302	3,123,615

GLOSSARY

Average Daily Attendance, ADA. The aggregate days attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

Average Daily Membership, ADM. The aggregate membership of a school during a reporting period divided by the number of days school is in session during this period. Only days on which pupils are under the guidance and direction of teachers should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools.

Average Salary. The arithmetic mean of the salaries of the group described. This figure is the average gross salary before deductions for Social Security, retirement, health insurance, etc.

Basic Administrative Unit. The local school district, the unit for the operation of elementary and secondary schools or for contracting for school services.

Capital Outlay. An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

Classroom Teacher. A person who performs the day-to-day activities of teaching students all or aspects of the regular curriculum.

Current Expenditures. Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Expenditures for Elementary and Secondary Day Schools. Included are:

a. Expenditures for ADMINISTRATION by the state board of education and the state department of education *excluding* expenditures for vocational rehabilitation and salaries for personnel who provide supplementary services, such as state library, state museum, teacher retirement, teacher placement, etc.

b. Expenditures for ADMINISTRATION by county or other intermediate administrative units.

c. Total current expenditures by local school districts, such as expenditures for administration, instruction, attendance, health, transportation, net food service, maintenance and operation, and other net expenditures to cover deficits for extracurricular activities for pupils. (Net food service also includes the value of commodities donated by the U.S. Department of Agriculture, such as those provided through the school lunch and milk programs.)

d. Direct state expenditures for current operations, such as state (employer) contributions to retirement systems, pension funds, or Social Security on behalf of public school employees; state expenditures for textbooks distributed to local school districts; and all other expenditures made by the state on behalf of free public elementary and secondary schools. Includes current expenditures made for vocational/technical elementary or secondary education.

Current Expenditures for Other Programs. Current expenses for summer schools, adult education, post-high-school vocational education, personnel retraining, and community services; services to private school pupils, community centers, recreational activities, and public libraries, etc., when operated by local school districts and *not* part of the regular public elementary and secondary day-school program.

Elementary. The school grades from kindergarten through grade six.

High School Graduate. A person who receives formal recognition from the school authorities for completing the prescribed high school course of study; excludes equivalency certificates.

Instructional Staff. Number of positions, not the number of different individuals occupying the positions during the school year. In local schools includes all public elementary and secondary (junior and senior high) day-school positions (or full-time equivalents) that are in the nature of teaching or in the improvement of the teaching-learning situation. Includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel, and other instructional staff. Excludes attendance personnel, clerical personnel, and junior college staff.

Interest on School Debt. The amount spent by *and* for local education agencies for interest payments on bonds and short- and long-term loans. School housing authority interest payments are also included.

Nonoperating School District. A school district that does not provide direct instruction for pupils but contracts with or pays tuition to other districts.

Nonrevenue Receipts. The amount received by local education agencies from the sale of bonds and real property and equipment; loans and proceeds from insurance adjustments.

Nonsupervisory Instructional Staff. Persons such as curriculum specialists, counselors, librarians, remedial specialists, and others possessing educational certification but who are not responsible for regular day-to-day teaching of the same group of pupils.

Operating School District. A school district that directly provides instruction for pupils by hiring its own staff.

Revenue Receipts. Additions to assets that do not incur an obligation that must be met at some future date and do not represent exchanges of property for money. Assets must be available for expenditures.

Secondary. The school grades from seven to twelve.

Supervisory Staff. Principals, assistant principals, and supervisors of instruction (does not include superintendents or assistant superintendents).

Total Expenditures. Includes all current expenditures, capital outlay, and interest on the school debt.